The Municipal and Assessment Guide.

By J. J. Kelso.

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THE MUNICIPAL

AND

ASSESSMENT GUIDE

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BY

J. J. KEHOE

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Author of "A Treatise on the Law of Choses in Action," and "The Municipal Councillor's Handbook."

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Entered according to Act of the Parliament of Canada, in the year one thousand nine hundred, by JOHN JAMES KEHOE, at the Department of Agriculture.

TO THE

HON. CHARLES FITZPATRICK, Q.C., M.P.,

SOLICITOR-GENERAL FOR CANADA

THIS MANUAL IS DEDICATED

AS A MARK OF ESTEEM BY

THE AUTHOR.

PREFACE.

In the year 1884 I wrote a manual entitled "The Municipal Councillor's Handbook," the scope and object of which were very much the same as those of the present work, except that it was confined to a synopsis of the Municipal Act, while this book contains in addition a condensation of the Assessment Act. The Handbook was received with great favor by both the press and the public, and I had intended to issue a new edition, but when I came to examine and compare it with the law as it now stands I found the changes so great and many that I came to the conclusion that it was impracticable to do anything else than to write an entirely new work. This shows how frequent are the amendments to the municipal law, a fact which gives rise to constant objection, and to the expression of a desire that municipal legislation should be curtailed. But the result of an examination such as I have made shows a great improvement, and that our municipal system has been much perfected. And yet about twenty-five years ago the late Chief

Justice Harrison, after comparing our Municipal and Assessment Acts with those of other countries, pronounced them "the most complete and perfect codes of the kind" of which he had any knowledge. If they were so then, and have been improved since, our municipal system is one in which the people of Ontario should take pride.

In this little book the object sought is to explain the law in plain words, and to avoid the repetition and verbiage of the statutes. If a lawyer's advice be sought he speaks to his client not in the phraseology of technical words, but in a familiar style of language easily understood, and this is the manner in which this book is written. It is intended for the ordinary reader who does not wish to wade through the mazes of statutes and volumes of legal reports. For such as seek to do this there are more pretentious works than this manual. All important matters are treated in it, and in a way so as to keep in view both conciseness and clearness of statement. The book can not be looked on as embracing all the finer points of municipal law, but will be found to contain the general and salient features of information in this respect.

The sequence of the two acts (the Municipal and

the Assessment Acts) has been closely copied, so that anyone wishing to follow these acts may more readily do so.

In writing the book I have had some assistance from Mr. U. McFadden, Barrister-at-Law, which assistance I cheerfully acknowledge.

J. J. KEHOE.

Sault Ste. Marie,
February 1, 1900.

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Since this book appeared in print the following are the more important of the changes which have been made by statute. For convenience the reader is referred to pages of the book.

Page 23. It is provided that before a town can pass a by-law to withdraw from a County it must have 5000 inhabitants by last municipal census. It is also provided that no town separating shall be allowed its interest in County property until the County Council ratifies the by-law of separation. In cases of a separated town wishing to re-unite with County, it is to have, as a County Council Division, one member if the town's population is less than any County Council Division, and two members when the town's population equals that of any of the existing County Council Divisions.

Page 32. In case of towns when the population is less than 6000, the council is to consist of a mayor and six aldermen. In cities of more than 15000 population, aldermen may be elected by general vote, and in cities of over 40,000 population, by general vote in two electoral divisions. To effect this method of representation, a by-law requiring the assent of the electors must be passed.

Page 43. In cities of over 30000 population it is now necessary that candidates must file their declaration of qualification on the day of nomination or the following day, or they will be deemed to have resigned and their names must not appear on the ballots.

Page 71. Provision is now again made for granting bonuses to manufacturing industries. Two-thirds of those entitled to vote must poll in favor of the by-law, but if less than one fifth of the ratepayers record their votes against, then only a three fifths vote in favor of the by-law is required. In Nipissing, Algoma, Thunder Bay, and Rainy River it is sufficient if two thirds of those actually voting favor the by-law provided they constitute a majority of those entitled to vote. No industry is to be aided where one of a like nature is already established without a bonus. No Municipality can grant a bonus to secure removal of an industry from another place in Ontario.

Page 84. Sparring exhibitions and boxing matches, where an admission fee is charged may be prevented, unless a permit is granted by chief of police or Reeve.

Page 108. The licensing and regulating of milk vendors is more fully provided for by the Municipal Amendment Act of 1900 to which the reader is referred.

MUNICIPAL CALENDAR.

JANUARY.

First Monday in January, election day. (The Municipal Act, sec. 95.)

First meeting in January, cities of 45,000 and under 100,000 may by by-law establish board of control. (62 Vic., cap. 26, sec. 20.)

7th. On or before this date treasurers must send statements to head of another municipality to which any payments have been made during preceding year. (61 Vic., c. 23, sec. 11.)

Registrars of deeds to perform like duties. (61 Vic., c. 23, sec. 12.)

31st. On or before this date every council must make report to the Minister of Agriculture of corporation debts. (The Municipal Act, sec. 427.)

FEBRUARY.

1st. On or before this date Railway Companies to furnish to clerks statements of their lands, for the purpose of assessment. (Assessment Act, sec. 31.)

Councils of towns, townships and villages may extend time for return of roll to this date. (The Assessment Act, sec. 144.)

On or before this date treasurer to furnish clerk with list of lands liable to be sold for arrears of taxes. (Assessment Act, sec. 152.)

15th. Assessors to begin making their rolls not later than this date. (Assessment Act, sec. 55.)

MARCH.

1st. Before this date members of Courts of Revision to be appointed by mayor or council. (Assessment Act, 62 subsec. 4.)

APRIL.

8th. Before this date statement of arrears of taxes to be returned by township and village treasurers to county treasurers. (Assessment Act, sec. 157.)

20th. Last day for non-resident to notify clerk of municipality that he requires his name to be entered on the assessment roll. (Assessment Act, sec. 3.)

30th. On or before this date assessment roll to be completed. (Assessment Act, sec. 55.)

MAY.

1st. On or before this date the treasurer to make returns to secretary of Bureau of Industries of finances and account on schedules or forms furnished by secretary. (The Municipal Act, sec. 293.)

Treasurer to add 10 per cent. to all unpaid taxes. (Assessment Act, sec. 169.)

JUNE.

30th. Treasurer to furnish council with half-yearly statement of receipts and expenditure and balance at credit of town in bank.

JULY.

1st. This date may be fixed for commencement of assessment in cities, towns and villages. (Assessment Act, sec. 58.)

Business of Court of Revision to be finished before this date except in unorganized districts. (Assessment Act, sec. 71 subsec. 19.)

On or before this date county council may pass by-law to lengthen time between nomination and polling in townships. (Municipal Act, sec. 125.)

15th. Before this date new division of wards in cities and towns to be provided for. (Municipal Act, sec. 102.)

AUGUST.

1st. Decision of county judge or judges on equalization appeals to be rendered on or before this date. (Assessment Act, sec. 88, subsecs. 4 and 7.)

15th. Before this date county clerks to certify to clerks of local municipalities amount to be levied for county rate. (Assessment Act, sec. 94.)

Before this date non-residents who have not performed statute labor are to be returned as defaulters. (Assessment Act, sec. 109.)

SEPTEMBER.

15th. On or before this date county, city and town treasurers to make returns as to taxes to clerks of local municipalities. (Assessment Act, sec. 155.)

30th. This date may be appointed for finishing assessment rolls. (Assessment Act, sec. 58.)

OCTOBER.

20th. Last day for revision of assessment roll of city of Toronto by county judge when city has passed by-law for the purpose. (Assessment Act, sec. 59, subsec. 4.)

31st. County councils to pass by-laws before this date for holding first election in junior townships. (Municipal Act, sec. 98.)

NOVEMBER.

10th. Before this day demand to be made in respect of lands assessed for previous year in which they were omitted from roll. (Assessment Act, sec. 166.)

15th. Before this date residents who have not performed statute labor are to be returned as defaulters. (Assessment Act, sec. 110 as amended by act of 1898-99, c. 27, sec. 9.)

This may be fixed as date for closing of Court of Revision in cities, towns and villages. (Assessment Act, sec. 58.)

Before this date a city with over 100,000 to pass by-laws to have time of municipal elections extended till 7 p.m. (Vic. c. 23, sec. 6.)

DECEMBER.

1st. Last day for council to hear appeal from valuation of land which has been omitted from assessment roll. (Assessment Act, sec. 166.)

14th. Last day for income voters to pay their taxes so as to qualify to vote. (Municipal Act, sec. 137.)

Last day for real estate voters to pay their taxes so as to qualify them to vote when council has passed disqualifying by-law. (Municipal Act, sec. 535.)

On or before this date collector of taxes to return roll unless time for return extended by council. (Assessment Act, sec. 144.)

15th. On this date collectors in municipalities which have passed disqualifying by-laws to make return

to treasurer of tax defaulters. (Municipal Act, sec. 295.)

On this date councils of towns, townships and villages are to meet for the purpose of making statement of receipts and expenditures, etc. (Municipal Act, sec. 304, subsec. 6.)

31st. In cities, towns and villages this may be made date for closing appeals. (Assessment Act, c. 224 sec. 58.)

Last Monday in December treasurer or collector to make defaulters' lists on or before this date. (Municipal Act, sec. 137.)

Last Monday in December nomination day (Municipal Act, sec. 118), but if this is Christmas day, then on preceding Friday (Municipal Act, sec. 124.)

THE MUNICIPAL

AND

ASSESSMENT GUIDE.

THE Municipal organization of Ontario depends upon the Municipal Act. In the following pages this Act will be closely followed in the arrangement of the work, so that the reader can refer to the Act if necessary. This book is in reality a condensation of the Act with the addition of several notes of Judicial decisions where considered advisable. Being intended for the use of Municipal Councillors and others who wish to get the leading features of Municipal Law in a small compass without referring to the large volumes which contain the whole of the law in detail, it will embrace in as condensed a manner as possible the salient points of Municipal Law.

I.—*Villages.*

When the census return shows the population of an intended village to exceed 750 souls, and the residences of the inhabitants are sufficiently near, it may be erected into an incorporated village.

Petition must be made to the County Council by at least 100 residents, freeholders and tenants, of whom one-half must be freeholders. The County Council then passes a by-law, erecting the locality into an incorporated village, declaring its name

and boundaries, naming the place for holding the election, and the returning officer to conduct same.

Special provision is made for a locality seeking incorporation lying within one mile of a city of 100,000. The petition in this case must be signed by at least two-thirds of the freeholders and resident tenants, and their names must appear on the last revised assessment roll ; they must have been resident in the locality for four months immediately prior to the signing of the petition.

Signers to the petition must be of the age of twenty-one years or more.

When there is a registered plan of the district, the petitioner must state the number of his lot, and set out whether he is a freeholder or resident tenant.

The petition must be left with the County Clerk one month before the meeting of the Council, and public notice published within two months of such meeting, for two successive weeks in the nearest newspaper.

In case the village has less than 1,000 inhabitants its area must not be more than 500 acres.

No further addition can be made to the limits or area, except in the proportion of not more than 200 acres for each 1,000 souls subsequent to the first 1,000.

In existing towns and villages where the area exceeds the proportion of 500 acres for the first thousand souls, and 200 acres for every subsequent additional 1,000 they shall not be permitted to make any further addition to their limits until their population has reached the proportion.

In cases where towns or villages extend their limits, the land about to be included is to be

reckoned as among the inhabitants of such towns or villages. Lands occupied by streets or public squares may be excluded in estimating the area.

The Lieutenant-Governor, on petition from the village Council, may extend its area.

When the newly-incorporated village lies within two or more counties, the County Council shall by by-law annex the village to one of the counties, and if this is not done within six months after the petition for incorporation is presented, the Wardens shall petition the Lieutenant-Governor-in-Council setting forth the grounds of difference between the Councils.

The Lieutenant-Governor may, by proclamation, annex the village to one of the counties.

In case the Wardens neglect for one month after the expiration of the six months to petition the Lieutenant-Governor-in-Council, then 100 of the freeholders and resident-tenants on the census list may petition the Lieutenant-Governor-in-Council to settle the matter. The Lieutenant-Governor, acting upon such petition, may annex the village to either county.

In cases of localities annexed to one county and detached from another, the share of the county debt of the part so detached should be borne by the county to which it is annexed.

The different Councils shall agree as to the proper amount, and in case of a dispute, and matter not being settled within three months of separation, it shall be determined by arbitration, and amount so ascertained becomes a debt of the county to which the locality is annexed.

The incorporation of a village may be annulled by the Lieutenant-Governor-in-Council before pro-

clamation has been made upon a petition of a majority of resident freeholders and resident tenants of the village, and with the assent of at least two of the Councils of the townships in which the village is situate.

The Lieutenant-Governor may add to the boundaries of a village, when petitioned to do so, when it appears desirable from the circumstances, and he may also, upon the application of the Council of any City, Town or village, and of the owner of any lands wholly used for farming purposes, exclude and detach such farming lands upon terms agreed upon or settled by arbitration.

The County Council by by-law, upon petition of the village Council, may lessen the area of a village by excluding therefrom lands used wholly for farming purposes.

The village must not have a debt exceeding double its last annual tax rate, and the population must not be reduced below 750.

The Municipal rights or privileges cannot be interfered with.

A village may cease to be incorporated. There must be a vote of two-thirds of the Council, and their resolution adopted by a vote of the ratepayers, then the adjoining Municipality should approve by resolution the annexing of the village, and the act is completed by the Lieutenant-Governor's proclamation.

When the territory is annexed to two or more municipalities, by agreement or arbitration, they must fix among themselves the proportion of the village debts and their share of the assets. The annexed territory may be charged for a time with a special rate, or relieved of any rate by the municipality to which it is attached.

By resolutions of the municipalities concerned a village or town may be annexed to an adjacent city, town or village.

II.—*Towns and Cities.*

A village or Town Council may have a census taken at any time by passing a by-law. A village containing over 2,000 inhabitants, and a town containing over 15,000, may be erected into a town and a city respectively.

A notice must be advertised in a newspaper published in the village or town for three months setting forth the intention to become a town or city, and describing the limits. The Council shall send a certified census return, under the seal of the corporation, to the Lieutenant-Governor, along with proof of publication of the notice. Then by a proclamation the change is made.

In case there are no newspapers in the village or town, the notice described above is to be inserted in a newspaper published in the County Town, and four notices must also be posted up, one each in four of the most public places in the village or town.

When a town applies to be erected into a city it shall pay to the county such portion of the county's debt as is just, and in case of a disagreement the matter may be settled by arbitration.

The Lieutenant-Governor may by proclamation, and on such terms and conditions as to taxation, assessment, improvement or otherwise, as the Lieutenant-Governor in Council sees fit, and the Town or City Council may consent to, add to the Town or City any part of the adjacent township or townships.

It is necessary that two-thirds of the members of

the Council before the 15th of July in any year pass a resolution affirming the expediency of any addition.

It may also be declared in such proclamation that the territory so added shall for the purpose of election to the Legislative Assembly continue for a period of time to be mentioned as part of the Electoral District of which it had formed a part.

When land belonged to another county it shall when attached belong to the same county as the rest of the Town or City.

When the Council of any village or Town pass a resolution affirming the expediency of annexing to an adjacent village, Town or City, and the Council of such last mentioned village, Town or City pass a like resolution, and a majority of the electors of the village or town desiring to be annexed approve of the resolution, the Lieutenant-Governor in Council may by proclamation annex the one municipality to the other upon the terms agreed upon by their respective Councils or determined by arbitration in case of dispute, and in case there is sufficient population, by the same proclamation the village or Town to which the addition is made may be erected into a Town or City.

If a Town or village desires to annex to an adjacent village, Town or City; they can by petition signed by one hundred and fifty qualified municipal electors ask the Council to submit a by-law to the electors. In case the by-law is carried it must be adopted by the Council within one month. The Council of the adjacent City, Town or village may by resolution assent to such annexation.

The annexation may then be carried into effect by proclamation of the Lieutenant-Governor.

The Council of a Town may pass a by-law which has received the assent of the electors, to withdraw from the county. When the by-law is passed the Town in carrying out the separation must settle with the county for—

(*a*) Expense of administration of justice.
(*b*) Use of the gaol.
(*c*) Erection and repair of Registry Office.
(*d*) Books for Registry Office and for services for which county is liable under the Registry Act.
(*e*) The existing debt of the county. In case of a dispute between the Town and County the matter is settled by arbitration.

The arbitrators in making their award shall take into consideration the amount paid by the Town in building roads and bridges outside of its limits, and they shall get credit therefor, and when roads and bridges are built within the Town it shall be debited with the cost. The Town shall be allowed the value of its interest in all county property except its own roads and bridges.

The separation is effected by a proclamation of the Lieutenant-Governer.

The agreement or award, as the case may be, duly verified by affidavit, shall be forwarded to the Lieutenant-Governor. In five years' time provision is made for a new agreement or award to ascertain the amount to be paid by the town to the County. After any such separation, all property theretofore owned by the County, except roads and bridges within the town, shall remain the property of the County.

In the case of a town separated from a County, it may after five years form a reunion with the

County. With the assent of the County, the town must pass the necessary by-law with the assent of the Electors, and the County must ratify and confirm the by-law within six months. There must be an adjustment of their respective debts and in case of a disagreement the matter is settled by arbitration.

III.—*Townships.*

In case of a new Township or Townships laid out by the town in territory not part of an incorporated county, the Lieutenant-Governor may by proclamation annex the Township or Townships to any adjacent incorporated County.

In the case of a union of Townships the Junior Township, when it contains 100 resident freeholders and tenants on the last revised assessment roll, can become separated from the union upon the County Council passing a by-law.

If the Township has not 100 resident freeholders and tenants, but has more than 50, and if two-thirds of such residents petition the County Council to separate the Township, the County Council must perform the separation. The Council must consider that from "streams or other natural obstructions" the Township should not with convenience be united.

The County Council is also empowered, on petition of two-thirds of the inhabitants of any Township, to separate it from such union and annex it to some adjoining Municipality.

The following is the disposition of the property after a dissolution of a union:—

(*a*) The real property belongs to the Township in which it is situated.

(*b*) The different corporations shall be jointly interested in the other assets and shall be subject to agreement or settled by arbitration.

(*c*) The amount agreed upon or settled shall bear interest from the day the union was dissolved and shall be provided for like other debts.

When there is a Township laid out by the Crown in an incorporated County or union of Counties, or in case a Township is not incorporated and not belonging to any incorporated union, the County Council or Council of united Counties shall by by-law unite such Townships for Municipal purposes to some adjacent incorporated Township or union of Townships.

In case of Townships not incorporated or united, they may be formed into unions by by-law of the County Council in case they have together not less than 100 resident freeholders and tenants.

Every proclamation or by-law forming a union of Townships shall designate their order of seignority according to the relative number of freeholders and tenants on last revised assessment roll, and if no such roll exists then the order of seniority shall be determined by the proclamation or by-law as the Lieutenant-Governor or County Council may think fit.

Provision is made for the setting apart of unincorated villages and neighborhoods as a hamlet when the Township Council are of the opinion that the residences of the inhabitants are sufficiently near each other to render the same desirable.

This is done by by-law upon the petition of a majority of the ratepayers within the area to be set off, one-half of whom shall be resident freeholders. The boundaries thereof shall be declared and defined in the by-law.

The Council of every Township containing a hamlet shall have all the rights and powers respecting such hamlet as Councils of cities, towns and villages, for the purpose of compelling all persons liable for statute labor to compound for such labor at any sum not exceeding $1.00 for each day's labor and to make provision for enforcing payment of such commutation.

In a Township where two or more hamlets lie contiguous to each other, the Council has power to pass a by-law uniting them.

IV.—*Counties.*

The Lieutenant-Governor forms counties by proclamation. Where there are united counties the one containing the court house and gaol is the senior.

A Junior County may separate from a union when any statutory census or a census taken under a by-law shows that it contains 25,000 or more inhabitants. A majority of the members of the County Council must pass a resolution in the month of February in favor of separation and send to the Lieutenant-Governor in the month of February in the following year a petition for separation.

If the Lieutenant-Governor deems the circumstances of the Junior County such as to call for a separate establishment of court and other county institutions, he may by proclamation constitute the members of the County Council a provisional Council and appoint a time and place for the first meeting naming the member to preside and the place to be the County town.

In case the returns of the census show the population to be less than 25,000 and more than 17,000, then two-thirds in number of the members of the

County Council may take the same proceedings as above majority in case of 25,000 inhabitants or more.

The Council of every separated town situate in the Junior County shall elect two representatives to the Provisional Council.

The member appointed by proclamation to preside holds office until a Provisional Warden is chosen.

The Provisional Council may acquire the necessary property at the County town to erect a court house and gaol and may pass by-laws for such purpose.

Any money raised by the Provisional Council shall be independent of money raised by the union Council, and the powers of the Provisional Council shall not interfere with the powers of the union Council.

After the Provisional Council has erected the court house and gaol an arrangement may be made with the Senior Counties as to their joint assets and liabilities. If an agreement cannot be arrived at, then recourse may be had to arbitration.

The members of the Provisional Council cannot vote in the union Council regarding any such agreement. After the arbitration is made the County found to be in debt to the other must pay interest at the rate of six per cent. from the time of dissolution.

After the agreement or arbitration is concluded a Judge may be appointed by the Dominion Government and the Ontario Government may appoint a Sheriff, one or more Coroners, a Clerk of the Peace, Clerk of the County Court, a Registrar, and at least twelve Justices of the Peace.

When the different appointments are made the Lieutenant-Governor issues a proclamation for the separation to take effect on a day to be named.

The dissolution shall not prevent the Sheriff of any Senior County from proceeding upon and completing the execution or service within the Junior County of any writ or process in his hands at the time of separation, and all actions or proceedings pending at the time of establishment may be carried on as if separation had not taken place.

No unsatisfied writ against lands or goods held by the Sheriff when dissolution took effect shall bind lands or goods in the new County after one year from the date of dissolution, unless the person entitled to the benefit under such writ shall within the year and before the expiry of the writ have placed in the hands of the Sheriff of the new County a writ endorsed with notice that priority is claimed under the act.

The Lieutenant-Governor may in the proclamation establishing the new County or in a subsequent proclamation fix and determine the number, limits and extent of Division Courts and may direct that suits pending in any Division Court shall become suits in any other Division Court. The Court in which any action is pending or any Judges having authority may order the place of trial to be changed.

V.—*Matters consequent upon Formation of New Corporations.*

If a town be erected into a city, a village into a town, a locality becomes incorporated or township or Counties become separated, the old by-laws remain in force until they are altered by the Council of the new Corporation, and in case an addition is

made to the limits of any Municipality its by-laws shall extend to the limits. The by-laws of the Municipality from which limits are detached relating to roads and streets shall remain in force until repealed by the Municipality to which the addition is made.

A change in a Municipality cannot affect creditors.

Creditors can hold a village for the liabilities of the Township when incurred before separation. The same is true in cases of separation of Townships or Counties.

When a village, town or city receives an addition of land it shall pay such part of the debts of the Township or County as may be just, but shall be entitled to receive the value of the interest the addition had in property and assets of the Township or County at the time. If the amounts are not agreed upon within three months after the first meeting of the Council of the Municipality to which the addition has been made, then the matter may be settled by arbitration.

Where any local improvement is commenced by a Municipal Corporation or any land becoming annexed to another Corporation, the Council from which the land is detached shall have full power to proceed with the work, and to take all proceedings necessary to complete it, and the Municipality to which the territory is annexed is to indemnify the Council undertaking the work.

Where lands that are benefited by any local improvements afterwards become part of another Municipality, the latter is to collect and pay the whole debt, but they must be furnished with a certified copy of the by-law and of the special assessments in each year during the currency of the debentures.

Where part only of the lands so benefited by local improvements is within the limits of the new Municipality, each of the Municipalities in which the land is situate is to collect their proportion of the costs.

After a Township or County union is dissolved, the senior Municipality shall issue its debentures or other obligations for any part of any debt contracted by the union, and they shall recite the liability of the Junior County therefor as if the same had been issued by the union before dissolution.

The assessments for the year preceding the dissolution shall belong to the old Corporation; special rates for the payment of debts collected by the Treasurer of the Junior County must be paid to the Treasurer of the Senior County.

If the sum so paid over exceeds the amount which is fixed by agreement or award between the Councils that the new Corporation ought to pay, the excess may be recovered as a debt due the new Municipality with interest from the time of such payment.

The separation of a Junior County or Township from a union shall not affect the office, duty, power, or responsibility of any such offices further than limiting their powers and duties to the remaining Counties or Townships.

VI.—*Members of Municipal Councils.*

If the population of a County is 25,000, the Council shall be composed of not less than 8 members and not more than 10. If more than 25,000, but less than 40,000, it shall have not less than 12 nor more than 14. If the population is over 60,000 it shall have not less than 16 and not more

than 18. The population shall be ascertained by the last decennial of the Dominion, but separated Municipalities and Indian Reserves shall not be included in computing the population.

Each County shall be divided into divisions for the purpose of representation in the County Council. If the population is 25,000 or less, it shall have not less than 4 and not more than 5 divisions.

If the population is more than 25,000, but less than 40,000, it shall have not less than 5 and not more than 6 divisions.

If 40,000 or more, but less than 60,000, it shall have not less than eight nor more than nine divisions.

Each division shall have two members who shall hold office for a term of two years.

When a new village is erected or a town is separated from a county or erected into a city, the Judge of the County Court, the Warden, and the Clerk of the Peace, shall constitute a board to arrange the County Council divisions affected.

The Council of every city shall consist of the Mayor and three Aldermen for each ward.

The Town Council shall consist of a Mayor and three Councillors for each ward where there are less than five wards, or two Councillors for each ward where there are five or more, and if the Town has not withdrawn from the jurisdiction of a County Council in which it lies, then a Reeve shall be added, and if the Town had on the last revised voters' list the names of 500 persons entitled to vote at Municipal elections, then a Deputy Reeve shall be added, and for every 500 additional names an additional Deputy Reeve.

The Council of a Town having less than five wards, upon a petition of not less than 100 Muni-

cipal electors, may pass a by-law reducing the number of Councillors for each ward to two, but the by-law must first receive the assent of the electors; this by-law may be repealed at any time after two annual elections have been held under it upon presentation to the Council of a petition of not less than 100 resident Municipal electors asking the Council to submit to vote of the electors a by-law for the repeal.

In 1898 the Legislature passed an Act amending the Municipal Act in regard to wards.

This amendment provides that the Council of every Town having a population of not more than 5,000, shall consist of a Mayor and six Councillors, elected by a general vote. At any time after two annual elections have been held, the Council may, and, if petitioned by twenty per cent. of the electors, shall at any time of the annual election submit a by-law for the division of the Town into wards. If the by-law is carried, one Councillor shall thereafter be elected by the electors of each ward, and the remaining five Councillors elected by a general vote.

In regard to Towns having a population of more than 5,000, and Cities of 15,000 or less, they may by by-law provide that the Council shall consist of a Mayor, and one Alderman for each 1,000 of population, to be elected by a general vote. The population shall be determined by the last Dominion census, and the persons entitled to vote are those entitled at Municipal elections.

A Village or Township Council shall consist of one Reeve and four Councillors elected by a general vote.

Qualifications of Members of Municipal Councils.

(*a*) Every member of a Council must be a natural born or naturalized subject of the Queen.

(*b*) Must reside within the Municipality or within two miles thereof.

(*c*) Must be of the full age of twenty-one years.

(*a*) Must not be disqualified under this Act, and must in addition have at the time of his election as owner or tenant, a legal or equitable freehold or leasehold, or partly one or the other, which is rated in his own or his wife's name to the following values :—

In Villages, freehold, to $200.00, or leasehold, $400.00.

In Towns, freehold, to $600.00, or leasehold, $1,200.00.

In Cities, freehold, to $1,000.00, or leasehold, $2,000.00.

In Townships, freehold, to $400.00, or leasehold, $800.00.

In the Districts of Muskoka, Parry Sound, Nipissing, Algoma, Thunder Bay, Manitoulin, Rainy River, and the provisional County of Haliburton, the qualifications are :—

In Townships and Villages, freehold, to $100.00, or leasehold, to $200.00.

In Towns, freehold, to $400.00, or leasehold, to $800.00.

If a person has, or whose wife has, property sufficient to qualify him, and the property is sold, or otherwise alienated, between the date of the return of the assessment and the time of his election he shall not be deemed disqualified.

In the case where territory has been added to a

city, town or village, before a revised assessment role has been made, including such added territory, the rating is taken from the last revised assessment roll of the Municipality from which the territory was taken.

Leasehold qualification must be at least a tenancy for a year.

A member of a County Council shall possess the same qualification as a Reeve of a town and must be a resident of the County division.

If there are not at least two persons qualified for each seat in the Council, no qualification beyond that of an elector shall be necessary.

VII.—*Disqualification.*

The following persons are disqualified from holding a seat in a Municipal Council :

Judges.

Gaolers or Keepers of Houses of Correction.

Sheriff, Deputy Sheriff, Sheriff's Bailiff, High Bailiff or Chief Constable of any city or town.

Assessors.

Collectors.

Treasurers.

Clerk of any Municipality.

Bailiffs of Division Court.

County Crown Attorney.

Registrars.

Deputy Clerk of the Crown.

Clerk of the County Court.

Clerk of the Peace.

High School Trustee.

Innkeeper or Saloon-keeper, Shopkeepers licensed to sell spirituous liquors by retail.

License Commissioners and Inspectors of Licenses.

Police Magistrates.

Persons having by himself or his partner an interest in any contract with the Corporation or for the supply of goods or materials to a contractor of work for which the Corporation pays or having an unsatisfied claim for such goods or materials.

Persons having any claim, action or proceeding against the Municipality.

Counsel or Solicitor in the prosecution of any claim, action or proceeding against a Municipality.

No person shall be held disqualified by reason of being a shareholder in any incorporated company having dealings or contracts with the Council or holding property by a lease from the Corporation of twenty-one years or over, but he shall not vote in the Council on any question affecting any lease from the Corporation ; nor shall a shareholder in a company vote on any question affecting the company.

In the case of a member of the Council having property exempt from taxation he shall not vote on any question affecting the property so exempt.

A member of the local Municipal Council for the year in which nominations are held for members of County Council shall not be eligible, and no member of the Council of a local Municipality shall sit or vote as a County Councillor.

No clerk or treasurer of a County shall be eligible as a County Councillor.

A candidate for County Councillor shall not be eligible as a member of the Council of a local Municipality.

If a member of the Council makes a contract or makes a purchase or sale in which the Municipality is interested, the contract purchase or sale is void.

VIII.—*Exemptions.*

The following persons are exempt from being elected as members of the Council or of any Municipal office :

Persons over sixty years of age.

Members of the Legislature, House of Commons, or Senate.

Civil Servants.

Judges.

Coroners.

Persons in Priests' Orders, Clergymen and all Ministers of the Gospel.

Barristers, Solicitors, Students-at-Law, Doctors.

Officers of Courts of Justice.

Professors, Masters, Teachers and officers and servants of Schools, Universities or Colleges.

Millers.

Firemen belonging to an authorized fire company.

IX.—*Municipal Elections.*

The qualifications of voters at elections of County Councillors shall be the same as those qualified to vote for members for local Municipal Councils. Local Municipal Clerks are entitled to vote for County Councillors.

The right of voting at Municipal elections shall belong to men, unmarried women or widows of the age of twenty-one years, subjects of Her Majesty by birth or naturalization and who are rated upon the revised assessment roll upon which the voters list are used for real property in their own right (or in the right of their wives) or for income as follows :

1st. Freeholders or whose wives are freeholders, whether resident or not.

2nd. Resident tenants for one month previous to the election.

3rd. Persons rated for an income not less than $400.00 who have received such income during the twelve months before the date of the final revision and correction of the roll and have since continuously resided in the Municipality.

4th. Farmers' sons who have resided on the farm of their father or mother for twelve months next prior to the return by the assessors of the roll.

(*a*) If there are more than one son and the farm is not rated and assessed for sufficient, if equally divided between them, to give qualification to father and sons, then the right to vote shall belong to the father and eldest of such of the elder of such sons to whom the amount at which the farm is rated and assessed will, when equally divided between them, give the qualification to vote.

(*b*) When the father is living and the assessment is not sufficient to qualify more than one, then the father only shall be entitled to vote.

(*c*) Temporary absence not exceeding six months shall not prevent a farmer's son from voting.

"Farm" means land actually occupied by the owner and not less than twenty acres.

Father includes stepfather.

A leaseholder for not less than five years shall be deemed an owner within the meaning of the Act.

The following is the rating required in order to entitle a person to vote whether they own freehold or leasehold property or partly each :

In townships and villages - -	$100.00
In towns not exceeding 3,000 population -	200.00
In towns exceeding 3,000 population -	300.00
In cities - - - - - -	400.00

The population shall be determined by reference to the last assessment.

Persons in default for non-payment of taxes and who have been returned by the treasurer or collector under Sec. 137, shall not be entitled to vote in respect of income or in respect of real property in Municipalities which have passed by-laws in that behalf (Sub.-sec. 1 of Sec. 535), but if a person at time of tendering his vote produces and leaves with the Returning Officer a certificate from the treasurer or collector showing that the taxes have since been paid, he shall be entitled to vote.

No person shall be entitled to vote at any election unless he is named or intended to be named in the proper list of voters, and if he is on the list no question of qualification is to be raised.

In newly erected Municipalites not having any assessment roll, every resident male shall be entitled to vote if he possesses the other qualifications necessary and has at the time sufficient property to have entitled him to vote if he had been rated.

Where a new territory is added to a city, town or village, or a new city, town or village erected with added territory before the voters' lists are made out or certified by the County Judge, then the persons qualified to vote before the changed state of affairs took place shall be entitled to vote under the new condition.

In case both owner and occupant of any real property are severally rated, both shall be deemed rated within the Act.

Where real property is owned or occupied jointly by two or more persons, then, in order that both can be qualified, the property must be rated at such

an amount that if it were equally divided it would give each a qualification.

X.—*Time and Place of Elections.*

Elections are held in every Municipality on first Monday in January. For County Councils they are held on this day in alternate years.

Nomination day is last Monday in December, except when Christmas day falls on Monday, when nominations are held on the Friday preceding Christmas.

Those who are elected shall hold office until their successors are elected or appointed or sworn into office and the succeeding new Council is organized.

Every election must be held in the Municipality to which it relates.

Elections of Township Councillors cannot be held in any city, town or village.

No election for any Municipality can be held in any place licensed to sell liquor.

The place of election must be fixed by a by-law. When no by-law exists, then the election is held where the last election was held

There may be a new division of wards in a city or town provided that two-thirds of the members of the Council pass a resolution before 15th July in any year to this effect and the Lieutenant-Governor make a proclamation so dividing them. Lands adjacent to the city or town may be added for this purpose.

There are special provisions relating to the re-divisions of wards in Toronto. These require a petition of at least 500 freeholders, a vote of the people, and following these there must be an in-

vestigation and report by Commissioners appointed for the purpose. Further division is not to be made for five years.

XI.—*Returning Officers and Deputy Returning Officers.*

From time to time Municipal Councils where elections are held by wards or polling subdivisions appoint by by-law

(1) The place of nomination.

(2) The Returning Officer for nomination for each ward.

(3) The polling places.

(4) The Deputy Returning Officers at each polling place.

The Clerk of the Municipality is the Returning Officer for the whole Municipality, and it is to him all returns of polling are to be made.

When there are no wards the Clerk is the Returning Officer for both nomination and polling.

In the case of refusal or neglect of a Returning Officer or Deputy Returning Officer to perform his duties the Clerk fills their places by other appointments.

When at nomination or polling it happens that there is no Returning Officer by reason of death, a failure to attend within an hour after the appointed time, or in case no one has been appointed, the electors present may choose one from amongst themselves.

During the polling the Poll Clerk takes the place of any Returning Officer who through illness fails to perform his duties.

The power of enforcing the preservation of the peace is given to Returning Officers and Deputies

during election day, and special constables may be sworn in.

XII.—*Oaths.*

There are several forms of oaths provided for votes. They relate to those entitled to vote either as freeholders or tenants, income voters or farmers' sons.

Any candidate or his agent has the right to insist on an oath being administered. It is no part of the duty of the Deputy Returning Officer to require a voter to be sworn. It would, therefore, be perilous for a Deputy Returning Officer to refuse a ballot paper to a voter on the ground that the latter has refused to take an oath not demanded by a candidate or agent, but insisted upon by the Deputy Returning Officer.

In the case of a voter who was assessed as tenant, and afterwards ceased to be tenant, though he still resided in the town and had become a freeholder the Court of Appeal held the Deputy Returning Officer who refused to allow him to take the freeholder's oath liable in damages.

No inquiries can be made of any voter except with respect to his oath or affirmation.

A voter can either swear or solemnly affirm, as his religious convictions may lead him.

XIII.—*Nomination and Polling.*

The time of nomination is the last Monday in December, at 10 a.m. for mayors in cities, and of mayors, reeves and deputy reeves in towns, at noon on same day for aldermen in cities, councillors in towns, and reeves, deputy reeves and councillors in villages and in townships not divided into

wards. The Council of a town divided into wards may by by-law provide that nomination for Councillors be held at same time and place as those for mayor, reeve and deputy reeve.

It is also provided that city, town and village councils may by by-law fix the time of nominations of aldermen, mayors of towns, reeves, deputy reeves, and councillors at 7.30 p.m., instead of the above-mentioned hours.

The time of nominations for reeves in townships divided into wards is at 10 a.m., and for councillors in such townships at noon.

It is further provided that the Council of any township not divided into wards may pass a by-law for nominations of reeves, deputy reeves and councillors at 1 p.m., and the Council of a township divided into wards may make a like provision for nominations of councillors.

The place for nomination for mayors, reeves, and deputy reeves is the city or town hall, and of councillors where the Council by by-law appoints.

There is a special provision to the effect that a township council, where the township adjoins a city, town or village, provide by by-law for nominations in the city, town or village, as the case may be.

As before mentioned, when the last Monday in December falls on Christmas Day nominations take place on the preceding Friday.

County Councils may by by-law lengthen the time between nominations and polling in townships; before 1st July in any year they can enact that the day of nominations shall be the third Monday preceding the day of polling.

There must be at least six days' notice of the

nomination published. The Clerk or Deputy Returning Officer, as the case may be, is to preside at the meeting of electors; in the absence of the proper officer the electors choose a chairman.

The candidates must be nominated in writing, signed by proposer and seconder; the writing must state the full name, place of residence and occupation of the candidate.

If only one candidate is proposed, such candidate is, after the lapse of an hour, declared elected. Otherwise the proceedings are adjourned till the first Monday in January, when a poll is opened from 9 a.m. till 3 p.m. For Toronto there is a special provision to the effect that the City Council may enact a by-law to keep the polls open till 7.30 p.m.

The names of candidates must be posted upon nomination day in the Clerk's Office.

On nomination day, or on the next day before 9 p.m., or if the next day is a public holiday, then before noon of the succeeding day resignations of candidates may be accepted. If a person is nominated for two offices, and does not elect which he will stand for, then he is a candidate only for the first office for which he was proposed and seconded. The resignation must be in writing to the Clerk.

If by reason of retirement of candidates, a full Council is not elected to make up half or more of the complete Council, they will order an election to fill vacancies. In case there are not as many as half the requisite number elected, then the Clerk causes a new election to be held, and the old Council remains in office till the new election is held.

Elections to the County Council are now held in alternate years. The County Council in the year before the one in which an election is held, appoints a nominating officer. He fixes the place of nomination within the County Council division, the time to be between 1 and 2 o'clock, p.m., publishing a notice for two weeks in two weekly newspapers, and also by printed posters. He may hold the nomination outside the division in an adjacent city, town or village. In other respects the proceedings are similar to other nominations.

Voting must be by Ballot.

A list of income-tax defaulters must be made by the Treasurer or Collector (whichever has the assessment roll), on or before the last Monday in December, showing alphabetically those who have not paid on or before the 14th December. In the case of Municipalities which have passed disqualifying by-laws for the purpose, a similar list is to be made of those defaulters assessed to real property.

It might be possible to void an election if the Deputy Returning Officer fails to have the requisite defaulters' lists.

Ballot-boxes are to be delivered by the Clerk to the Deputy Returning Officers two days at least before polling day, under a penalty of $100.00 for each ballot-box which he fails to furnish. The Deputy Returning Officer procures the box if he is not supplied, and charges the Municipality therefor.

Ballot-papers are printed alphabetically in order of surnames ; if there are two or more candidates

with same surname, then in the order of their other names.

There are many provisions in detail dealing with the procedure as to forms of ballot-papers, directions to voters and other matters which it is not practicable to insert here, and which are for the guidance of the Clerk.

In towns and cities in which the Councillors or Aldermen are elected by wards every elector may vote in each ward in which he is rated, but is limited to one vote for Mayor.

No elector shall vote more than once for Reeve in a township or village, nor more than once in each ward for Councillor, nor at more than one polling place in the township or village for Deputy Reeves or Councillors in townships not divided into wards and in villages.

Where any person being a resident voter qualified to vote for County Councillors is on the voters' list for two or more municipalities within any County Council division, he shall vote for County Councillors in that municipality only in which he resides, and only at the polling place of the polling subdivision in which he resides, if he is entitled to vote at such polling place. In case a voter is not resident within the division, he shall vote only once within any division, whether his name is on the voters' list of said division in more than one polling subdivision or not.

Every elector who is entitled to a vote in more than one ward or polling subdivision, shall vote for Mayor in the case of cities and towns in which there are Aldermen or Councillors, as the case may be, in an election by wards, at the polling place of the ward or polling subdivision in which he is resident, if

qualified to vote therein ; or when he is a non-resident or is not entitled to vote in the ward or polling subdivision where he resides, then where he first votes and there only.

Any person who votes for Mayor or Reeve after having already voted for Mayor or Reeve at some other polling place shall incur a penalty of $50.00 to be sued for in the Division Court by any person. Besides the ordinary recourse on judgments in Division Courts it is especially provided that the defendant may be imprisoned for a period not exceeding thirty days.

In Kehoe's Municipal Councillors' Hand Book the following briefly expresses the course of the procedure at polling booths :

" Deputy returning officers, poll clerks and agents may vote where they are stationed, on a certificate from the clerk, the certificate stating the property in any other polling subdivision or ward where they are entitled to vote. Such certificate must be attached by the Deputy Returning Officer to the voters' list. This provision does not apply to elections for Aldermen or Councillors, so as to allow any such person to vote in any one ward for Aldermen or Councillors in another ward. But they may vote in a different polling subdivision of the same ward

" Immediately before the poll is commenced, the Deputy Returning Officer shall show the ballot box to such persons as are present in the polling place, so that they may see that it is empty. It is then locked and sealed by him, so that it cannot be opened without breaking the seal.

" The Deputy Returning Officer, after ascertaining that the name of the voter is on the list, shall

record it as well as his residence and legal addition. By 'legal addition' is meant the occupation, profession, trade, etc., of a person.

"The voter is to be marked on the list 'sworn,' 'affirmed,' 'refused to be sworn,' or 'refused to affirm,' as the case may be. If he is objected to by a candidate or agent, he is to be marked on the list with the words 'objected to,' and after these words the name of the candidate on whose behalf he is objected to.

"After making the necessary entries of names, etc., just mentioned, the Deputy Returning Officer, after signing his name or initials on the ballot paper, delivers it to the voter. If requested, he must explain or get his poll clerk to explain to a voter the mode of voting.

"After a voter has marked his ballot and returned it to the Deputy Returning Officer, the latter verifies his initials, so as to satisfy himself that it is the same ballot as delivered to the voter.

"Spoiled ballot papers, when returned by a voter, are to be marked 'cancelled,' by the Deputy Returning Officer, and a new ballot is to be given to such voter. All ballot papers must be returned by the Deputy Returning Officer.

"No person is entitled or permitted to be present in the polling place, other than the officers, candidates, clerks or agents of candidates, and such voter as is engaged in voting. A candidate may have two agents besides himself in a polling place.

"After the poll is closed the Deputy Returning Officer must immediately, in the presence of the poll clerk (if any), and 'such of the candidates or their agents as may then be present,' open the box and proceed to count the ballots.

"The following ballots are not to be counted: Those without the name or initials of the Deputy Returning Officer on the back; those on which more votes are given than the elector is entitled to give; and, thirdly, those on which anything except the name or initials of the Deputy Returning Officer is written or marked, by which the voter can be identified.

"With regard to those ballots, where votes are given for more candidates than a voter is entitled to vote for, they are good as to any other votes for another office properly marked on such ballots.

"The Deputy Returning Officer must take a note of any objections to ballot papers made by a candidate or agent, or any elector entitled to be present. The way of noting such objections is to number them, and then to place a corresponding number on the back of the ballot paper. Such number on the back of the ballot paper is to be initialed by the Deputy Returning Officer.

"He shall endorse the ballots rejected by him with the word 'rejected,' and if his decision is objected to he shall endorse also the words 'rejection objected to.'

"After counting the ballots he must make up a written statement in words well as in figures under the following heads:

"(a) Name or Number of ward or polling subdivision and of the Municipality, and the date of the election.

"(b) Number of votes for each candidate.

"(c) Rejected ballot papers.

"Such statement must be signed by the deputy returning officer, the poll clerk (if any), and such of the candidates or agents present as desire to sign it.

"A deputy returning officer must give a certificate, if requested, to the persons authorized to attend at his polling place, of the following particulars:—1. Number of votes for each candidate, and 2. The number of rejected ballot papers. Any simple form of certificate, as long as it embodies these statements, will suffice.

"The deputy returning officer must also certify under his signature on the voters' list itself, the total number of voters who have voted. This must be done in full words, not figures.

"He must also, in the presence of the agents of the candidates, make up into separate packets, sealed with his own seal, the following papers:—

"1. The statement of votes given for each candidate, and of the rejected ballot papers.

"2. The used ballot papers which have not been objected to and have been counted.

"3. The ballot papers which have been objected to, and which have not been counted by him.

"4. The rejected ballot papers.

"5. The spoiled ballot papers.

"6. The unused ballot papers.

"7. A statement of the number of voters whose votes are marked by the deputy returning officer as prescribed by section 171 of the Act, with the declarations of inability and declarations of Jewish voters, and the notes taken of objections made to ballot papers found in the ballot box."

A declaration is to be made by the deputy returning officer as to the use of the voters' lists and poll book sworn before a Justice of the Peace, and this declaration to be filed with the clerk. The ballot papers are also to be returned by him to the clerk, and likewise the ballot boxes. If he is un-

able through illness to make these returns personally, he must choose another person to do so, marking on each of these packets the name of each person.

In cities and towns, deputy returning officers must go direct from the polling place to the office of the clerk, and in case he should bring the ballot boxes to his home, or house, or office, or place of business, or to any house or place other than the office of the clerk, he is liable to severe penalties of fine and imprisonment.

The clerk of the Municipality casts up the votes and declares who is elected, and in the event of a tie he has the casting vote. Even though not qualified as an elector the power of giving this casting vote is given to the clerk.

Though the clerk can not vote at municipal elections except to give the casting vote as just stated, the deputy returning officers and poll clerks are entitled to vote.

The election of county councillors is carried on in the same manner. The county clerk is the returning officer. In the event of a tie the casting vote is given by the nominating officer of the division.

If an election is not commenced or is interrupted by reason of a riot, then the poll is to be opened again on the following day at 10 a.m. and it is to be kept open for four days if necessary. If the election is prevented for four days the voters' lists, etc., are to be returned and a new election ordered.

There is also a provision that the Lieutenant-Governor may postpone a municipal or school election at the request of the Municipal Council, where danger arises from an epidemic or contagious disease.

After the election the ballot papers are retained by the clerk for a month and then destroyed by him in the presence of two witnesses, unless in the meantime he receives an order to the contrary from the Court or Judge.

XIV.—*Miscellaneous Provisions Relating to Elections.*

Ballot papers in the custody of the clerk after an election has taken place, can be inspected only on an order of a Court or Judge. This order is granted when the election is questioned, or when a prosecution for any offence requires that the ballot papers should be produced or inspected.

A recount may be had within fourteen days from the time of the receipt of the ballot papers by the clerk. The proceedings before the Judge need not be detailed here.

It is an offence for any one to commit any one of the following acts :—

No person shall—

(*a*) Without due authority supply any ballot paper to any person ; or

(*b*) Fraudulently put into any ballot box any paper other than the ballot paper which he is authorized by law to put in ; or

(*c*) Fraudulently take out of the polling place any ballot paper ; or

(*d*) Without due authority destroy, take, open, or otherwise interfere with any ballot box or packet of ballot papers then in use for the purposes of the election ; or

(*e*) Apply for a ballot paper in the name of some other person, whether such name is that of a person living or dead, or of a fictitious person ; or ad-

vise, or abet, counsel or procure any other person so to do; but this provision shall not be construed as including a person who applies for such ballot paper, believing that he is the person intended by the name entered on the voters' list, in respect of which he so applies; or

(f) Having voted once and not being entitled to vote again at an election, apply at the same election for a ballot paper in his own name, or advise, or abet, counsel or procure any other person so to do.

The clerk is liable to two years' imprisonment for any of the above offences, and any person to six months' imprisonment. Any officer or clerk is also liable in addition to a penal sum of $400.00. The offence must be wilful; mere neglect will not render the accused liable.

The penalty for the neglect of any officer to carry out the duties imposed on him in regard to elections is a fine of $200.00 and costs.

The penalty for a false return of election, a false or incorrect declaration, or any other act of falsification, concealment or fraud by an officer in regard to elections, is a fine of $500.00 and costs, and a disqualification for four years of holding any municipal office, or being member of any Municipal Council.

The secrecy of voting is safe-guarded by provisions, the effect of which is that offenders are liable to six months' imprisonment.

Though a candidate may be in a polling place and do whatever an agent of his may do, he cannot be present when a ballot is openly marked for a voter.

XV.—*Vacancies in Council.*

A member of a council forfeits his seat by being

convicted of felony or infamous crime, or becoming insolvent, or arrested for debt, or by absenting himself for three months from meetings without being authorized.

He may resign, or proceedings may be taken to unseat him.

Any mayor or member may resign with the consent of the majority of the council.

A warden of a county may resign verbally to the council in session or by letter to the county clerk when council is not in session. The county clerk then notifies all the members and, if required by a majority of them, he calls a special meeting to fill the vacancy. He does likewise in case of a vacancy of wardenship by death or otherwise.

In the event of there being no election, through riot or any cause, as mentioned on a previous page, or in case of vacancy through any cause, the head of the council, or in his absence, or in case his seat is vacant, the clerk, orders a new election. In case of absence of both head of the council and clerk, or of their positions being vacant, then one of the members of the council issues the warrant for the new election.

In case the non-election occurs before the organization of a new council, then the head of the council for the previous year orders the new election.

If the office of mayor of a town or of reeve becomes vacant after 1st November, then in the absence of any order from a court or judge, the council has the option to either order a new election or elect one of their members to fill the residue of the term.

In the case of a mayor of a city, the seat becom-

ing vacant after 1st July, the council, in the absence of the order of a court or judge, must elect one of themselves as mayor. There cannot be an election by the ratepayers in such a case.

In the case of aldermen or councillors, vacancies occurring after 1st November, may or may not, as the council chooses, be filled.

In regard to county councils, a vacancy occurring before the June meeting is filled if practicable. If not, then the vacancy is filled at the next annual election.

In case at an annual or other election, the electors from any cause not heretofore mentioned, neglect, or decline to elect the members of the council for a municipality on the day appointed, or to elect the requisite number of members, the new members of the council if they equal or exceed the half of the council when complete, or a majority of such new members, or if half of such members are not elected, then the members for the preceding year, or a majority of them, shall appoint as many qualified persons as will constitute or complete the number of members requisite.

XVI.—*Controverted Elections.*

The proceedings as to controverted elections being technical, it would be out of place to deal with them here. In case a member wishes to disclaim his seat, he can do so even if proceedings are taken against him, provided that his seat is not attacked on the ground of corrupt practices on his part; the following is the form of disclaimer:

"I, A.B., upon whom a notice of motion, in the nature of a quo warranto, has been served for the purpose of contesting my right to the office of

Township Councillor (or as the case may be), for the township of in the county of (or as the case may be), do hereby disclaim the said office and all defence of any right I may have to the same.

"Dated day of

(Signed) "A.B."

If proceedings have not been taken against him, the following is the form of his disclaimer :

"I, A.B., do hereby disclaim all right to the office of Township Councillor (or as the case may be) for the township of (or as the case may be), and all defence of any right I may have to the same."

The disclaimer in this last case will relieve the party from costs. It operates as a resignation, and gives the seat to the candidate having the highest number of votes.

There are various provisions for prosecutions for corrupt practices, and these are directed to be posted in the polling places.

XVII.—*Regulations for Council Meetings.*

The members of every municipal council (except county councils) must meet at 11 a.m. of the second Monday of the same January in which they are elected or on some day thereafter. Members of county councils must hold their meetings at 2 p.m., or some hour thereafter, on the fourth Tuesday of the same month or on some day thereafter.

Declarations of office and qualification must be taken by all the members who present themselves for the purpose, before any other business can be proceeded with.

The election of a warden is made every year. The clerk presides at such election, and in his absence the members select one of themselves to preside, and the person so selected may vote as a member.

Voting by ballot at council meetings upon the appointment of an officer of the corporation, election of a warden or other presiding officer, or upon a by-law, resolution, or for any other purpose, is specially prohibited by a statute passed in 1899, and it is now enacted that each member shall announce his vote openly and individually. Any vote taken by ballot or any other method of secret voting shall be void and of no effect.

In case of a tie vote for a warden, when no election can be had on the first day, and no choice is made after the council has voted twice on the second day, the senior member representing the division having the largest equalized assessment shall have two votes.

By "senior member" is meant the one for such a division who has received the higher number of votes in his division. When the two county councillors for such division have an equal number of votes, or when they have been elected by acclamation, the clerk shall in open council draw lots to ascertain which of the two shall give the casting vote.

County or township councils may hold their meetings, keep their public offices, and transact their business and the business of their officers in any city, town or village situated within the county or township, and hold real property for such purposes.

Councils must hold their ordinary meetings openly, and no person shall be excluded except for

improper conduct. The head, or chairman, may expel anyone guilty of improper conduct at a meeting.

A quorum consists of a majority of the whole number of members.

Where a council consists only of five members, there must be the concurrent votes of three to carry any resolution or other measure. The meaning of this is, that no matter whether there is a full attendance or not, there must be three always in favor of the resolution or by-law, as the case may be.

The head of the council presides. He has the power to summon special meetings, and is required to do so on the request in writing of a majority of the members. The clerk does this in the case of the absence or death of the head of the council.

Special meetings may be open or closed as the public interest requires.

In the absence of the head of the council from illness or any other cause, or in case his office is vacant, the members choose from amongst themselves a presiding officer.

If the head of the council does not attend within fifteen minutes after the hour appointed, a chairman is chosen.

The head of the council or other presiding officer may vote with the other members on all questions. Any question on which there is an equality of votes shall be deemed to be negatived.

As already stated, all voting must be open, and balloting or other secret voting is prohibited in council meetings.

XVIII.—*Boards of Control.*

A board of control is constituted for cities having a population of 45,000 or more.

This board consists of a mayor and three aldermen, the latter to be chosen at the first meeting of council or within one week thereafter. Three are a quorum.

The duties of the board of control consist in preparing estimates, receiving tenders, awarding contracts, inspecting municipal works, nominating officers, suspending or dismissing them, and other executive duties specially enumerated.

The members may receive salaries not exceeding $700.00 in Toronto, and $400.00 elsewhere.

They hold office during the year in which they are elected as aldermen.

The history of the establishment of boards of control is that it was first limited to Toronto to have such a board, and in 1899 it was enacted that cities of 45,000 and over might have such boards, but Hamilton was excepted. This leaves only Ottawa at present besides Toronto as having the right to constitute a board of control. The board may be established in Ottawa by a by-law passed at the first city council meeting in January in any year.

The Toronto board of control has already been in existence for some years.

XIX.—*Officers of Municipal Corporations.*

The heads of councils are: in counties, the warden; in cities and towns, the mayor; and in townships and villages, the reeve.

The statute imposes the following duties on the head of the council:—

1. To be vigilant and active at all times in causing the law for the government of the municipality to be duly executed and put in force.

2. To inspect the conduct of all subordinate offi-

cers in the government thereof, and so far as may be in his power to cause all negligence, carelessness and positive violation of duty to be duly prosecuted and punished.

3. To communicate from time to time to the council all such information.

4. To recommend such measures within the powers of the council as may tend to the improvement of the finances, health, security, cleanliness, comfort and ornament of the municipality.

The council may determine what the annual remuneration of warden, mayor or reeve is to be.

The mayor of a city or town is empowered to call out the *posse comitatus*. By this is meant that in case of a riot, possession kept by forcible entry, or any force or rescue contrary to the Queen's writ or in opposition to the execution of justice, all persons over fifteen years of age may be called on to aid and attend. The power is one usually given to sheriffs, and in so far as mayors are concerned, it is to be exercised by them for the preservation of the peace.

The clerk is appointed by the council and his duties are prescribed by the statutes as follows :—

1. To truly record in a book without note or comment all resolutions, decisions and other proceedings of the council.

2. If required by any member, to record the name and vote of every member voting on any matter.

3. To keep the books, records and accounts of the council.

4. To preserve and file all accounts acted upon by the council.

5. To preserve and file the originals or certified copies of all by-laws and of all minutes of the council's proceedings.

6. He shall keep all such books, accounts, by-laws, etc., in his office or in the place appointed by by-law by the council.

In the case of absence or illness of the clerk, the council may by resolution appoint some one else, or that some one be appointed under the hand and seal of the clerk.

The minutes of the council are to be open for inspection by any person, and copies may be procured of the records, assessment rolls, voters' lists, etc., at a cost of ten cents per hundred words, or at such less cost as the council may fix.

There are also returns to be made by the clerk to the Bureau of Industries, the Minister of Agriculture, and duties are cast upon him in reference to Births, Marriages and Deaths.

The Treasurer, before entering on the duties of his office, must give security for the faithful performance of his duties. Every year the council must inquire into the sufficiency of the security. The failure of the council to do this may render the members personally liable.

The duties of the Treasurer are :—

1. To receive and safely keep all corporation moneys.

2. To pay out the same to such persons and in such manner as the laws of the province and the lawful by-laws or resolutions of the council direct.

3. To keep a cash book in which he is to enter in consecutive order all sums of money received or paid, the dates of receipt or payment, the names of persons from or to whom and on what account received or paid, and the amounts.

The Treasurer has various duties which are mentioned in other pages, the above however being the primary duties imposed on him by statute.

His cash book is to be at all times open for inspection by any member of the council and by the auditors, and is to be produced and exhibited at all meetings, when required by the council. It must then show the balance on hand in two items, that is to say, (1) the balance deposited to the credit of the municipality, and (2) the balance in his hands. He must also produce the proper books verifying the balance so deposited.

He must open an account in the name of the municipality in such chartered bank or other place of deposit as may be approved by the council, and there deposit all moneys received by him.

A half yearly statement of the moneys to the credit of the corporation must be prepared and submitted by the Treasurer. He must also, where a disqualifying by-law exists, before 20th of December, prepare and transmit to the clerk a list of tax defaulters up to 14th December.

XX.—*Assessors and Collectors.*

Assessors and collectors are appointed as soon as may be convenient after the annual election. Members of council and clerks and treasurers are ineligible.

The council may divide the municipality into districts to be assessed by separate assessors. One assessor may in a city, town or township do the work for more than one ward.

In cities and towns the council may appoint an assessment commissioner who, in conjunction with the mayor, appoints assessors and valuators. The commissioner, assessors and valuators constitute a board of assessors.

Any commissioner, assessor or collector appoint-

ed in any city need not be appointed annually, but shall hold office at the pleasure of the council.

The duties of the assessors and collectors will be more fully dealt with in the latter part of this book under the head of "Municipal Tax Law."

XXI.—*Auditors and Audit.*

Every council at its first meeting must appoint two auditors. It was formerly the law that the council appointed one auditor and the head of the council appointed the other, but an amendment passed in 1898 now provides that both shall be appointed by the council. It is within the power of any municipality to appoint auditors in November or December after having passed by-laws to this effect, the auditors to perform their audits monthly.

The following persons are disqualified from being auditors:—Members of the council for the time being, and members of the council of the preceding year, clerks or treasurers for the time being or during the preceding year, and any one who has, or who during the preceding year had directly or indirectly alone or in conjunction with any other person a share or interest in any contract or employment with or on behalf of the corporation. But an auditor of a preceding year may be re-appointed.

In the event of a county auditor refusing or being unable to act, the warden shall nominate a person to act in his stead. The person so appointed must not be an employee of the warden.

In Toronto (where the auditors are not appointed annually, but to hold office during pleasure) the Treasurer makes an abstract in duplicate, not later than 1st April, of the receipts and expenditures, assets and liabilities for the preceding year ending

31st December. The auditors must, before 1st May, make their reports—one to the clerk, the other to the Secretary of the Bureau of Industries. If there is any expenditure contrary to law they must make a special report.

The duties of auditors are :—

1. To prepare in duplicate an abstract of the receipts, expenditures, assets and liabilities of the corporation and also in duplicate a detailed statement of the same in such form as the council directs.

2. To make a report on all accounts audited by them, and a special report of any expenditure made contrary to law.

3. The auditors shall, (under the penalty of $20.00 in case of default) transmit by mail in a registered package, one copy of the abstract and also one copy of the detailed statement in such form as these have been submitted to the council, to the Secretary of the Bureau of Industries, Toronto, and shall file the other abstract, together with the other detailed statements and reports, in the office of the clerk of the council, within one month after their appointment.

4. They shall also make a report upon the condition and value of the securities given by the treasurer for the due performance of the duties of his office; and such report shall show what cash balance, if any, was due from the treasurer to the municipality from the date of the audit, and where such balance is deposited, and what security exists that the same will be available when required for the purposes of the municipality; but this shall not relieve the council from the performance of any duty imposed thereon.

Thereafter any inhabitant or ratepayer of the

municipality may inspect the same at all reasonable hours, and may, by himself or his agent, at his own expense take a copy thereof or extracts therefrom.

The auditors are given full power of inspection, etc., over the treasurer's books.

On the 15th December in each year (or if this day is a Sunday then on the Monday following) every town, township and village council must hold a meeting and immediately thereafter publish a detailed statement of receipts and expenditures, assets and liabilities and uncollected taxes up to 15th December. There must be attached a similar statement respecting the last 15 days of the preceding year. This statement, signed by mayor, reeve and treasurer, must be published forthwith in one or more newspapers, or it may (not later than 24th December) be posted up in the offices of the clerk and treasurer, at all post offices in the municipality and in not less than 12 other conspicuous places therein.

The clerk must procure 100 copies of the statement and deliver or transmit by post one copy to each elector who applies to him not later than 24th December. He shall also see that copies of the statement are produced at the nomination.

These requirements as to financial statements are not compulsory in the township municipalities in the electoral districts of East Algoma, West Algoma, North Renfrew, Muskoka or Parry Sound, or the Provisional County of Haliburton.

An untrue entry or wilful omission in the statement is punishable by a penalty of not less than $5, and not more than $40 and costs.

The council of any city may by by-law provide

that the auditors shall audit all accounts before payment.

Clerks are to publish auditor's abstracts and reports, also (if council requires) a detailed statement. In case of a local municipality the clerk transmits to the county clerk a copy of such abstract and statement.

The council finally audits and allows the accounts of treasurer and collector.

It is now permissible for a council to have a permanent auditor, who may from day to day examine report and audit accounts.

XXII.—*Valuator.*

County councils may appoint valuators whose duties are to ascertain every fifth year at furthest the value of the real property in the county. This valuation is made the basis for equalization for a period not exceeding five years. The council may extend the time for a term not exceeding five years further.

XXIII—*Declarations of Qualifications and of Office.*

The following is the form of declaration of qualification:—

I, A.B., do solemnly declare that I am a natural born (*or* naturalized) subject of Her Majesty; and have and had to my own use and benefit, in my own right (*or* have and had in right of my wife *as the case may be*), as owner (*or* tenant *as the case may be*), at the time of my election, (*or* appointment, *as the case may require*), to the office of , hereinafter referred to, such an estate as does qualify me to act in the office of (*naming the office*) for (*naming the place for which such person has been elected or appointed*); and that such estate is (*the nature of the estate to be specified, as* an equitable estate of leasehold *or otherwise as the case may require, and if land, the same to be designated by its local description, rents or otherwise*) and that such estate at the time of my election (*or* appointment *as the case may require*)

was of the value of at least (*specifying the value*) over and above all charges, liens and incumbrances affecting the same.

In the case of a reeve, deputy reeve, or councillor of a township council the following may be substituted :—

I, A.B., do solemnly declare that I am a natural born (*or* naturalized) subject of Her Majesty ; and have and had to my own use and benefit, in my own right (*or* have and had in right of my wife, *as the case may be*) as owner at the time of my election to the office of , hereinafter referred to, such an estate as does qualify me to act in the office of (*naming the office*) for (*naming the place for which the person has been elected*) and that such estate is (*the nature of the estate to be specified, and the land to be designated by its local description*) ; and that such estate at the time of my election was in my actual occupation and was actually rated in the then last revised assessment roll of this township (*naming it*) at an amount of not less than $2,000.

The declaration of office of members of municipal councils, mayors, clerks, treasurers, assessors, engineers, clerks of works, street overseers, or commissioners is in the following form :—

I, A.B., do solemnly promise and declare that I will truly, faithfully and impartially, to the best of my knowledge and ability, execute the office of (*inserting the name of the office*) *or in the case of a person who has been appointed to two or more offices which he may lawfully hold at the same time*, that I will truly, faithfully and impartially, to the best of my knowledge and ability, execute the offices of assessor and collector (*or as the case may be*) to which I have been elected (*or* appointed) in this township (*or as the case may be*) and that I have not received, and will not receive any payment or reward or promise of such for the exercise of any partiality or malversation or other undue execution of the said office (*or* offices) and that I have not by myself or partner, either directly or indirectly any interest in any contract with or on behalf of the said corporation (*where declaration is made by the clerk, treasurer, collector, engineer, clerk of works or street overseer, add the words following*:) save and except that arising out of my office as clerk (*or* my office as assessor and collector *or as the case may be*).

The declaration of officers connected with elections in voting on by-laws is in the following form :—

I, A.B., do solemnly promise and declare that I will truly, faithfully, and impartially, to the best of my knowledge and ability, execute the office of (*inserting the name of the office*) to which I have been elected (*or* appointed) in this township (*or as the case may be*) and that I have not received and will not receive any payment or reward, or promise of such, for the exercise of any partiality or malversation or other undue execution of the said office.

The declaration of auditor is in the following form:—

I, A.B., having been appointed to the office of auditor for the municipal corporation of , do hereby promise and declare, that I will faithfully perform the duties of such office according to the best of my judgment and ability; and I do solemnly declare that I had not directly or indirectly any share or interest whatever in any contract or employment (except that of auditor, *if re-appointed*) with, by, or on behalf of such municipal corporation, during the year preceding my appointment, and that I have not any such contract or employment except that of auditor, for the present year.

These declarations may be made before some court Judge, Police Magistrate, or other Justice of the Peace or the Clerk.

There is a penalty of not less than $8.00 nor more than $80 for failure of members and officers to make the declaration of qualification or of office.

Power is given to wardens, mayors, aldermen, reeves or deputy reeves, Justices of the Peace or clerks to administer oaths and affirmations in the routine of municipal affairs.

In Kehoe's Hand-Book it is said in regard to oaths and affirmations:—"Sometimes an oath or affirmation is required. In other cases only a declaration. An oath is where a person swears by calling on the Almighty to witness what he says either by kissing the Testament or by uplifting his hand. An affirmation is where a person affirms without oath; certain persons according to the necessities of their religious beliefs are permitted

to affirm instead of to swear. People ordinarily, in this country, have no objection to taking the oath, and in such case they must swear instead of affirming; affirmations are the exception."

XXIV.—*Salaries, Tenure of Office and Security.*

In case the remuneration of any of the officers of the municipality has not been settled by act of the Legislature, the council shall settle the same; and the council shall provide for the payment of all municipal officers, whether the remuneration is settled by statute or by by-law of the council.

It shall be the duty of the council to give to the clerk of the municipality, for services and duties performed by him in carrying out the provisions of the Ditches and Watercourses Act, a fair and reasonable remuneration, to be fixed by by-law of the council.

The council shall fix by by-law the sum to be paid to the clerk by any person for copies of awards or other document or for any other services rendered by the clerk, other than services which it is his duty to perform under the provisions of the Ditches and Watercourses Act.

No municipal council shall assume to make any appointment to office, or any arrangement for the discharge of the duties thereof, by tender, or to applicants at the lowest remuneration.

All officers hold office until removed by the council.

A gratuity not exceeding three years' salary may be given to any officer who has been twenty years in service, and who while in service has become incapable through old age of efficiently discharging his duties.

The bonds of guarantee or fidelity companies may be accepted as security for officers.

XXV.—*Investigation or Inquiry by County Judge.*

The Judge of the county court may investigate charges of malfeasance by municipal officers, or of any one having a contract with the corporation. This is done pursuant to a resolution of the council. The investigation may also be concerning any matters connected with the good government of the municipality or the conduct of any part of the public business thereof.

XXVI.—*General Jurisdiction of Councils.*

In dealing with the powers of councils we find that there are some powers which are possessed in common by all municipal councils. Other powers are possessed only by councils of counties, cities, towns, townships or villages, as the case may be and as they are specially conferred on each class. These powers are made suitable to each kind of municipality.

We will first deal with the general powers appertaining to all municipal councils.

The jurisdiction is confined to the limits of the municipality, except where some special statute extends the authority beyond the same. As instances of the extended authority, we have already seen it in regard to county councils maintaining court houses and gaols, and other instances relate to roads and bridges and the necessities of ditches and watercourses. In these and other cases special authority is conferred by statute.

Every council may make regulations for governing its proceedings, the conduct of its members,

special meetings, and generally such other regulations as the good of the inhabitants requires. These regulations may be made when not specifically provided for by the municipal act and not contrary to law.

Certain acts are not to be done by councils of local municipalities after 31st December. These are :—The passing of a by-law or resolution for the payment of money or involving same directly or indirectly, entering into any contract or obligation, appointing or dismissing from office, and they shall not do any other corporate act except in case of extreme urgency.

The granting of monopolies is prohibited, except in cases of telephone companies and ferries. Telephone companies may acquire in a city, town or village, exclusive rights for five years with the assent of two-thirds of the members present. On account of the state of the law that existed on 17th May, 1893, certain rights that were then in existence in some places are preserved.

The exclusive rights of a public telephone company do not prevent the granting of a right to an individual to use the streets, etc., for a private line.

A council may also grant exclusive ferry privileges, provided that the ferry is neither international nor inter-provincial. A money grant in aid of ferries may be made by any township, town or village, the grant not exceeding $100.00 a year.

XXVII.—*By-Laws.*

Every by-law must be under the seal of the corporation, signed by the head of the corporation or by the person presiding at the meeting at which the by-law was passed, and by the clerk.

There are, as for instance in the case of local improvement by-laws, certain by-laws which cannot be passed without the application of ratepayers. Before these are passed the council must hear any ratepayer, his counsel or solicitor who wishes to be heard in opposition, and if it is proven before the council that any of the necessary requisites do not exist, that signatures are not genuine, or were wrongfully obtained, then the council shall not pass the by-law.

There are other by-laws which require to be voted on by the freeholders. The voting and the procedure generally is the same as that of elections.

A bonus by-law for the following purposes :—To aid a railway, to aid a waterworks or water company, or for lending to such company or guaranteeing the borrowing by such company, must have the assent of one-third of all the ratepayers entitled to vote, as well as a majority of those voting.

XXVIII.—*By-Laws Creating Debts.*

By-laws creating debts require, in certain cases, the assent of the electors. Those which require such assent are by-laws for raising any money not required for ordinary expenditure and not payable within the same municipal year. Exceptions to this rule are by-laws under the Drainage Act, or for a work payable entirely by local assessment, or as it is better known under the frontage tax system. A county council may also raise without the assent of the electors not more than $20,000 above what is required for ordinary expenditure, but it must give three month's notices in a newspaper of its intention to pass the by-law. And where a county and city are united for judicial purposes, these

councils may, without such assent, raise money for erecting buildings and furnishing a court house and offices, and acquiring land therefor, and they may issue debentures accordingly.

It is also provided that on separation from a county, a town or city can pay its share of the county debt and raise money for this purpose without obtaining the assent of the electors, and a city may raise money for certain bridges without such assent.

Debentures may be issued all at one time or from time to time, to suit the requirements of expenditure, but the whole must be issued within five years, and the first instalment within one year after the passing of the by-law.

If the debt is contracted for any of the following purposes: railways, harbor works or improvements, gas or waterworks, or for the construction of sewers, the purchase and improvement of parks or the erection of public school houses, or for electric light works in towns having a population of 5,000 or under, the debenture must run no longer than 30 years. For other purposes they must run for only 20 years at furthest.

But in the case of purchase of any public works from the Province or the Dominion no limit as to time is made by the statute.

The by-law must settle a special sum to be raised annually for interest, and also a special sum to be raised for the debt.

In settling the sum to be raised annually for the payment of the debts, and the rate of interest on investments, it shall not be estimated at more than four per cent. per annum, to be capitalized yearly.

The following table is given as a brief method of

computing the amount of annual instalments required for payment of a loan. This table is made by an expert accountant, and will be found to be correct, and can be used to verify other calculations.

Amount required when yearly interest on debentures is 5 per cent.:—

For	5	years	divide	amount of loan	by 4.329
"	10	"	"	"	" 7.721
"	15	"	"	"	" 10.380
"	20	"	"	"	" 12.462
"	25	"	"	"	" 14.094
"	30	"	"	"	" 15.372

When interest is 4 per cent.:—

For	5	years	divide	amount of loan	by 4.452
"	10	"	"	"	" 8.111
"	15	"	"	"	" 11.118
"	20	"	"	"	" 13.590
"	25	"	"	"	" 15.622
"	30	"	"	"	" 17.292

When interest is 3½ per cent.:—

For	5	years	divide	amount of loan	by 4.515
"	10	"	"	"	" 8.317
"	15	"	"	"	" 11.517
"	20	"	"	"	" 14.212
"	25	"	"	"	" 16.481
"	30	"	"	"	" 18.392

When the by-law is for a general purpose it must state, (a) the amount and object of the debt, (b) the total amount to be raised annually, (c) the amount of the whole rateable property, and (d) the amount of the existing debenture debt.

When the by-law relates to a local improvement it must state, (a) the amount and object of the debt,

(b) the total amount to be raised annually, (c) the value of the real property rateable under the by-law, and (d) that the debt is created on security of the special rate, and on that security only.

The council may, however, give the guarantee of the municipality on the local improvement debentures, although the rates are charged only against the property benefited.

Debentures may be issued making a debt payable in instalments.

When part only of money has been raised, the by-law may be repealed as to the residue, but certain formalities are required for this, including the assent of the Lieutenant-Governor.

After debentures are sold the council cannot repeal the by-law under which they are issued, nor can it appropriate the money to another purpose.

XXIX.—*By-laws Respecting Yearly Rates.*

Yearly rates are to be levied sufficient to pay all debts payable within the year. These rates must not exceed in all two cents on the dollar of the assessment, but this is independant of school and local improvement taxes.

As said in Kehoe's Hand-book :— "The object of the law in making councils provide to meet their liabilities within a year, by a rate of the year itself, is to make each year provide for itself, and prevent councils of one year from burdening future councils with their debts."

The debts payable within the year which are to be provided for by the limited rate of two cents, (or twenty mills), will include the rate for debenture debts.

In making the estimates to pass the rate, the

council must make due allowance for the cost of collection, and for the abatement and losses which occur in collection, and for non-resident taxes which may not be collected.

If the amount collected falls short, the council may make up the deficiency from any unappropriated fund, or it may reduce the estimates.

If the sums collected exceed the estimates, the balance forms part of the general fund; but if the excess has arisen from a special tax on any particular locality, the excess must be appropriated to the special local object.

When it is found unnecessary to levy the full rate to meet sinking fund and interest on account of a sum being left on hand, or on account of the increased value of property, the council may pass a by-law reducing the rate for the year and also for future years. Such a by-law is not valid unless sanctioned by the Lieutenant-Governor.

XXX.—*Exemptions from Taxation.*

It was formerly within the power of the council to exempt manufacturing establishments, etc., from taxation, and they could do this without reference to the electors, but now, by an amendment passed in 1899, the law is changed, and the assent of the electors is required.

The properties which can be exempted are:—"Any manufacturing establishment, or any building for the storage of ice for commercial purposes or any water-works or water company."

There can be no exemption from school taxes.

The period of exemption may be not more than ten years, renewable for another similar period. There can not be a renewal to make a third period of exemption, so it appears.

There must be the assent of two-thirds of all the electors on the list, as well as the majority of those voting.

This amendment does not affect any existing by-law or agreement in force at the time when it was passed, nor does it interfere with the completion of negotiations begun before it was passed, provided that the agreement was completed before 1st September, 1899.

A recent decision of the High Court is to the effect that when exemption is given, and the manufacturing which was the object of the exemption has ceased, the property can be assessed during the period.

XXXI.—*Anticipatory Appropriations.*

In case a council desires to make an anticipatory appropriation for the next ensuing year, in lieu of the special rate for such year, in respect of any debt, the council may do so by by-law in the manner and subject to the provisions and restrictions following :—

The council may carry to the credit of the sinking fund account of the debt, as much as may be necessary for the purpose aforesaid,

(*a*) Of any money at the credit of the special rate account of the debt beyond the interest on such debt for the year following that in which the anticipatory appropriation is made ;

(*b*) And of any money raised for the purpose aforesaid by additional rate or otherwise ;

(*c*) And of any money derived from any temporary investment of the sinking fund;

(*d*) And of any surplus money derived from any corporation work, or from any share or interest therein ;

(*e*) And of any unappropriated money in the treasury; such moneys respectively not having been otherwise appropriated.

The by-law making the appropriations shall distinguish the several sources of the amount, and the portions thereof to be respectively applied for the interest and for the sinking fund appropriation of the debt for the next ensuing year.

In case the moneys so retained at the credit of the special rate account and so appropriated to the sinking fund account, from all or any of the sources above mentioned, are sufficient to meet the sinking fund appropriation and interest for the next ensuing year the council may then pass a by-law directing that the original rate for such next ensuing year be not levied.

The by-law shall not be valid unless it recites :—

(*a*) The original amount of the debt and, in brief and general terms, the object for which the debt was created ;

(*b*) The amount, if any, already paid of the debt ;

(*c*) The annual amount of the sinking fund appropriation required in respect of such debt ;

(*d*) The total amount then on hand of the sinking fund appropriations, in respect to the debt, distinguishing the amount thereof in cash in the treasury from the amount temporarily invested ;

(*e*) The amount required to meet the interest of the debt for the year next after

the making of such anticipatory appropriation ; and

(*f*) That the council has retained at the credit of the special rate account of the debt a sum sufficient to meet the next year's interest (naming the amount of it), and that the council has carried to the credit of the sinking fund account a sum sufficient to meet the sinking fund appropriation (naming the amount of it) for such year.

No such by-law shall be valid unless it is approved by the Lieutenant-Governor in council.

After the dissolution of any municipal union, the senior municipality may make an anticipatory appropriation for the relief of the junior municipality, in respect of any debt secured by by-law in the same manner as the senior municipality might do on its own behalf.

XXXII.—*Respecting Finances.*

The law carefully provides that the sinking fund of a municipality shall be safeguarded. Its account must be kept separate, and even when there is a surplus, it cannot be diverted to any other purpose.

Any member voting for the diversion of the sinking fund is personally liable therefor, and also to be disqualified from holding municipal office for two years.

The treasurer notifies the council the amount required for sinking fund. If the council fails to levy for sinking fund, then every member is liable to disqualification for municipal office for two years, but any member satisfying the Court or Judge that he has made reasonable efforts to procure the levying of the rate will be relieved from penalty.

The unused sinking fund is to be invested in government securities, municipal debentures, first mortgages on farm real estate, local improvement debentures, or in such manner as the Lieutenant-Governor may direct, or may be applied in purchasing the debentures which they represent at a value which may be agreed upon, but this also requires the consent of the Lieutenant-Governor.

The council may apply other surplus moneys to be credited to the sinking fund, and may also apply unappropriated revenues to the payment of instalment of debenture debts.

There are other provisions as to financial matters contained in sections 423 to 427 of the Municipal Act, some of which are of limited interest, and it would not be within the scope of this work to deal with them.

A return must be made on or before the 31st of January each year by council of the following particulars of corporation debts :—

1. The original amount of the debt ;
2. The date when it was contracted ;
3. The day fixed for its payment ;
4. The interest to be paid therefor ;
5. The rate provided for the redemption of the debt and interest ;
6. The proceeds of such rate for the year ending on said 31st day of December ;
7. The portion (if any) of the debt redeemed or paid during that year ;
8. The amount of interest (if any) unpaid on said 31st day of December ; and
9. The balance still due of the principal of the debt.

A commission of inquiry may be issued by the

Ontario Government to investigate the financial affairs of a municipal corporation, if one-third of the members of the council, or thirty ratepayers, petition for same and show sufficient cause. The expense of the commission to be borne by the municipality.

XXXIII.—*Debentures.*

The clauses of the Municipal Act relating to debentures deal mainly with technical matters of form, but one important feature is that local improvement debentures may be consolidated so as to facilitate their negotiability.

The council may borrow from any person or bank to meet current expenditure before taxes are collected. It is well to note the words in which the power to do so is limited. They are:—"The amount so borrowed and outstanding shall not at any time exceed 80 per cent. of the amount collected as taxes to pay the ordinary current expenditure of the municipality in the preceding municipal year." The penalty on any member voting to borrow a larger sum, is disqualification from holding municipal office for two years.

Similar power is given to municipalities to borrow for school purposes, and the amount that may be borrowed is up to the amount of the estimates submitted by the trustees.

No bond, debenture or note of a municipality can be less than $100.00.

XXXIV.—*Arbitrations.*

There are several provisions relating to arbitrations dealing with the course of procedure. The only points of general interest in these are that a councillor of an interested municipality cannot be

an arbitrator, and that it is compulsory to have the question of value of lands entered upon by a corporation and taken or used by it, etc., to be decided by arbitration. The person whose land is taken or injuriously effected cannot, therefore, resort to an action at law ; the only course of procedure for him is to follow the provisions relating to arbitration.

XXXV.—*Administration of Justice.*

The following are *ex officio* (by virtue of office) Justices of the Peace for the county or union of counties in which their municipalities lie :—The head of every council, all members of a county council, and the reeve of every town, township and village. Aldermen of cities are Justices of the Peace for such cities.

A police office must be established in every town and city. The Police Magistrate, or in his absence or when there is no Police Magistrate, the mayor shall attend daily, or as often as necessary at the office for the disposal of business. A Justice of the Peace, at the request of the mayor, may act in his stead.

The council must provide all accommodation and the clerk of the town must be clerk of the court, and the emoluments must form part of the funds of the municipality.

Police Commissioners are appointed for cities, they being the county Judge, the mayor and the Police Magistrate. They have the power of licensing and regulating second hand and junk shops, livery stables, cabs, etc. They also establish rates of fare for cabs etc. They likewise regulate and control children engaged as express or despatch messengers, vendors of newspapers and small

wares, and bootblacks. They may regulate or prohibit bands of music, except military bands. In Toronto they have certain powers over dogs, sale of meat, licensing auctioneers, bagatelle and billiard tables, bill posters, circuses, menageries and public shows, bowling alleys, ferries, hawkers and pedlers, milk dealers, plumbers, runners for cabs, etc., and sale of tobacco.

Police Commissioners also make regulations for the government of the police force and the appointment of the policemen.

Every town council must appoint one constable, to be called the chief constable, and may appoint other constables.

A county, township or village council may in their discretion appoint constables.

County councils may pass by-laws for erecting, improving or repairing court-houses, gaols, houses of correction and houses of industry, and provide food, fuel etc., for same. They may acquire land in a city for a court-house.

The sheriff has the care of the gaol and the county have the care of the court-house.

The county appoint and dismiss gaolers, but only with the approval of the Lieutenant-Governor.

The county and city or separated towns have a joint liability in the erection and maintenance of gaols and court-houses, the proportion of same to be settled between them by agreement or arbitration.

Lock-up houses may be established and maintained by any municipality, or two or more municipalities may join together for the purpose.

Lock-ups are for the following purposes:—1. For

the detention and imprisonment of persons sentenced for not more than ten days under a by-law of the council. 2. Persons detained for examination. 3. Persons detained for transmission to gaol or house of correction.

Industrial farms, houses of correction and inebriate asylums come within municipal jurisdiction, but as it is not advisable to treat of them in detail, the reader who may be interested in them is referred to Sections 524 to 529, and Sub-sections of the Municipal Act, also to 62 Vic., Chap. 26, Sec. 31, Ont.

The Board of Audit of Criminal Justice Accounts has two representatives from the county council, only one of whom can belong to the county council.

XXXVI.—*Powers of Particular Municipal Councils.*

In dealing with matters which are to follow, the reader will have to be careful in seeing not only what the powers of councils are, but what particular class or classes of municipal councils possess the powers which are referred to. In some cases it will seem, as in matters already referred to, that counties only have certain powers, while in others powers may be exclusively possessed by a city or town, a township or a village; while in others there are groups of two or more of each class of municipality to which powers are given.

Landmarks, or monuments for marking boundaries of concessions, lots, etc., as well as boundaries of the Municipality, and necessary surveys for these purposes, may be looked after by township, city, town or village councils. The survey and

naming of sreets and numbering of houses and lots may be by city, town or village councils.

All municipalities may take a census.

Electors not paying taxes on or before 14th December may be disqualified from voting by township, city, town and village councils.

The same councils have the right to make polling sub-divisions by dividing wards, and may alter them.

The following officers, viz., pound-keepers, fence-viewers, overseers of highways, road surveyors, road commissioners, valuators, inspectors of sheep worried or killed by dogs, can be appointed by any Municipality.

Path-masters can be appointed by township councils.

An inspector of highways with power to enforce a by-law for preventing the growth of Canada thistles and other weeds can be appointed in cities, towns, townships and villages.

A corporation land surveyor can be appointed in a city or town.

Fire wardens, fire-engineers and firemen can be appointed in cities, towns and villages, and fire companies, hook-and-ladder companies, and property-saving appliances can also be promoted and established.

County and township councils may remunerate the councillors and committee-men at the rate of not more than $3.00 a day, and five cents a mile (to and from) in attending meetings.

The City of Toronto may pay its aldermen up to $300.00 per annum each, and an additional $100.00 to chairmen of committees.

Cities, towns and villages may charge rents for use of a common sewer.

County councils may guarantee the debentures of a local municipality.

The restraining and regulating of dogs running at large, and impounding and selling them, is within the power of councils of townships, towns, villages and cities, except Toronto, and in Toronto of the Board of Police Commissioners. A tax may be imposed on the owners, possessors or harborers of dogs, and dogs running at large may be killed.

Cruelty to animals, and the destruction of birds may be dealt with by councils of townships, cities, towns and villages.

It may here be noted that, independent of any by-law these subjects are provided for in a statute of general jurisdiction.

Protection of Life and Property.—The prevention of children riding behind waggons, etc., and on car-platforms, and the prohibition or regulation of coasting or tobogganing on the streets may be provided for by by-laws of cities, towns and villages.

The Toronto City Council may regulate and govern (but not license) persons using bicycles and other vehicles not drawn by horses.

The construction of hoists, scaffolding, etc., and their inspection and regulation fall within the powers of township, city, town and village councils.

The size and number of doors, street gates, stairways, the strength of walls, beams, joists and supports in churches, theatres, halls, factories, warehouses, hotels, boarding and lodging-houses, hospitals, schools, colleges, etc., are matters which can be regulated by Municipalities.

The by-laws can provide for production of plans of these buildings.

There is also a general law of the land to the effect that the doors of churches, etc., must be so hinged as to open freely outwards, the object being to facilitate the egress of people in case of alarm from fire or other causes.

During the time that any church, theatre, hall or other building, situated in any city or town, and used for a place of worship, public meeting or place of amusement is occupied by an assemblage of persons, the Chief Constable or any police officer, or member of the police force of the city or town, may enter any such church, or other building, to see that the by-laws of the Municipality for preventing the obstruction of the halls, aisles, passage-ways, alleys or approaches in such building, or leading thereto, are not being violated, and to require the removal therefrom of any obstructions which may be placed in such halls, aisles, passage-ways, alleys, or approaches thereto.

The size and strength of brick-walls, beams, joists, rafters, roofs, and their supports, of all building may be regulated by by-law.

There are also certain provisions as to hoists and elevators, and these matters also come within the provisions of the Factories Act.

By-laws relating to the following matters :—

Regulations of erection of buildings,

Preventing erection of wooden buildings and fences,

Pulling down buildings, etc., illegally erected,

Establishing fire limits,

Repairs of existing buildings,

Fire and light in stables, carpenter shops, etc.,

Dangerous trades or manufactures,
Construction of chimneys, ovens, boilers, etc.,
Cleaning chimneys,
Safe keeping of ashes,
Party walls,
Scuttles, stairs and ladders,
Fire protection,
Fire buckets,
Inspection of premises,
Pulling down buildings to prevent spreading of fire,
Enforcing assistance at fires,
All come within the jurisdiction of a city, town, or village council.

Township, city, town or village councils may pass by-laws for securing inmates of factories, hotels, etc., against accident by fire and for the adoption of fire escapes in all such buildings more than two stories in height.

As to the use of fire escapes, this is a matter which is dealt with not only in the Municipal Act, but also in the Factories Act, the Shops Regulation Act and the Liquor License Act.

Burning Stumps, etc.—By-laws for the following purposes :—

For regulating the burning of stumps, trees, brush, refuse, etc., the time for same and precautions to be observed ;

For regulating the keeping and transporting of gunpowder and its storage in magazines ;

May be passed by township, city, town and village councils, and licenses may be issued in connection therewith.

Portable Steam Engines.—Township councils can by by-law fix the distance from a highway with-

in which unenclosed portable steam engines may not be used for running a saw mill or shingle mill.

Fire and Water.—Water supply may be contracted for by any council for fire purposes and other public uses from hydrants or otherwise, and it may rent same for any period not exceeding ten years. The council may purchase hydrants. It may also purchase or rent fire apparatus and appliances.

Fire protection in a town or village can be arranged by restricting the taxation therefor to a portion of the municipality. This is effected by a petition of a majority of the ratepayers entitled to vote on money by-laws, and representing more than half the assessed real property within such portion ; the council may upon such petition (and without a vote of the ratepayers) pass the by-law. It may further, in the by-law or in another by-law, provide for the cost of management and maintenance.

There may be a levy for this purpose within the year, or debentures may be issued for a period not exceeding ten years.

Fences.—The power of councils as to fences comes under different heads :—

Enclosure of Vacant Lots.—This power is vested in city, town and village councils.

Lawful Fences.—The settling the height and description of a "lawful fence," and the regulating and keeping up and laying down along highways, can be legislated upon by township, city, town and village councils. Similar power exists as to division fences, and for determining the cost thereof. When no by-laws are passed by a council as to division fences, then the Line Fences Act

and the Ditches and Water Courses Act form the law. In the unorganized territories it is declared to be the law that, until municipalities shall otherwise change it, a lawful fence is one four and a half feet high.

Barbed-Wire Fences.—Protection against these may be provided for by the same councils, and special power is given to cities and towns to prohibit them along streets and public places.

Snow Fences.—Township, city, town and village councils may provide for the taking down, altering and removing of these.

Water Gates.—The same councils have the power to compel the erection of water gates when fences cross a drain or water course.

Boundaries of Marsh Lands.—Township councils may declare marsh lands to be enclosed so as to bring them within the same provisions of the law relating to trespassers on fenced lands, where parts only are planted, so that each part can be clearly visible from the adjoining part.

County councils have powers similar to those enumerated above in regard to fences along highways, which it is the duty of the county to maintain.

Pounds.—Every township, city, town and village council may pass by-laws as follows :—

1. To provide pounds.

2. To restrain animals running at large and that they be impounded.

3. To appraise the damage to be paid the owners of animals trespassing.

4. To determine the compensation with respect to impounding animals.

It is often the case that councils pass by-laws

providing that animals may run at large in some portions and restraining them in other portions of the municipality, but such a by-law is invalid.

Protection of Property.—Township, city, town and village councils may pass by-laws as to the following :—

The protection of graves.

Preventing the growth of Canada thistles and weeds.

To protect ornamental trees.

To prevent defacing private or other property by printed or other notices.

To prevent the pulling down of signboards and notices.

The protection of booms for saw logs or timber comes within the power of county councils.

Public Morals.—Powers are given to township, town or village councils to pass by-laws for the following purposes :—

To prevent indecent placards.

To prevent vice ; drunkenness ; obscene, blasphemous or grossly insulting language, and indecency.

To suppress disorderly houses and houses of ill fame.

To suppress gambling houses.

To prevent horse racing.

To restrain and punish vagrant mendicants and persons found drunk or disorderly in any street, highway or public place ; and in cities and towns any such by-law may provide that the chief constable of the municipality, or the inspector or other member of the police force in charge of any police station to which any person is brought on the charge of being drunk without being disorderly,

may release such person without bringing him before a Justice of the Peace or Police Magistrate,

To prevent indecent exposure.

To regulate bathing.

To prevent the sale or gift of intoxicating drink to a child, apprentice or servant without the consent of a parent, master or legal protector.

It may be observed that these powers to preserve public morals deal with a class of matters for which the general law also makes provision But the general law has not made provision as to most of them, and therefore it depends on the enactment of a municipal by-law to sustain a prosecution for cases of drunkenness, disorderly conduct, profane language, and the several acts of indecency and immorality referred to. A very large percentage of the convictions in summary cases before magistrates arises from by-laws under the powers herein conferred. And it is to be noted that in those portions of the province where no municipal organization exists there are consequently quite a few of the above offences for the punishment of which there is no provision.

Cities, towns and villages may provide for the inspection of bathing and boat houses.

They may also pass a "curfew bell" by-law.

Public Health.—An inspector of meat and provisions can be appointed by township, city, town or village councils, and they may provide that tainted and unwholesome articles of food be destroyed.

Toronto has the power to authorize the seizure of cattle, etc., unfit for human food.

The use of bread made of deleterious materials can be prevented by township, town, city or village councils, and they can pass by-laws for cleansing

public or private wells or closing them. They can also compel the use of water supplied by the water-works of the municipality for drinking and domestic purposes in certain areas to be defined and prohibit the use of spring or well water within such areas for such purposes.

They may regulate construction of cellars, sinks, cesspools, etc., the filling up and draining, clearing, etc,, of grounds, yards, vacant lots and private drains, and generally make other regulations for sewerage or drainage that may be necessary for sanitary purposes.

They can compel owners, etc., to fill up or close water closets, etc., dangerous to health.

Township councils may regulate dry earth closets.

Cities and towns may provide public conveniences.

Narrow streets, lanes and alleys can be regulated as far as erection of dwellings are concerned by city, town and village councils.

Houses can be placarded for contagious diseases, and other measures under the Public Health Act can be taken by all municipalities.

Interments within the municipality can be prohibited by city, town and village councils.

In regard to drainage—councils of counties, cities, and villages can pass by-laws for making, opening, preserving, improving, repairing, widening, altering, diverting, stopping up and pulling down drains, sewers or water courses within the jurisdiction of the council, and for entering upon, breaking up, taking or using any land in or adjacent to the municipality in any way necessary or convenient for the said purposes, and for entering upon, taking or using any land in or adjacent to the municipality for the purpose of providing an outlet

for any sewer or of establishing works or basins for the interception or purification for sewage, and for making all necessary connections therewith, but subject always to the payment of compensation to persons who may suffer injury therefrom, and to any restrictions and liabilities imposed by this Act in that respect or otherwise.

Levels of cellars must be furnished by owners, tenants and occupants if councils of cities, towns or villages pass by-laws for the purpose.

They can likewise compel the furnishing of a ground plan of buildings to be erected.

They can also acquire land in an adjoining municipality for drainage purposes, providing that the latter municipality consents to the exercise of this power.

The extension of sewers into an adjoining municipality and the connection of same with the sewers of such municipality can be made by these councils ; in the event of the refusal of such municipality or a disagreement as to terms and conditions, the matters are referred to compulsory arbitration.

Township councils may purchase wet lands belonging to the Crown Lands, drain such lands and dispose of them. They may borrow money for these objects.

Public Health—highways and bridges.—There are various clauses in the Municipal Act which deal with highways and bridges in regard to public health. They are classified as follows :—

Incumbering, injuring or fouling roads, bridges, etc.

Removal of obstructions from highways.

Expense of removal.

Pathmasters to enforce by-laws for removal.

Depositing rubbish, etc., on streets.
Interference with sleighing.
Removal of snow, ice or dirt.
Removal of snow, ice or dirt, in Toronto.
Cabs, stands, and booths.
Electric light, telegraph, and telephone polls.
Conveyance of traffic, driving of cattle, etc.
Width of sleigh runners.
Driving or riding horses or cattle on roads and bridges.
Racing and immoderate driving.
Horses and cattle on sidewalks.
Vehicles on sidewalks.

Many of these headings express in themselves their object. "Interference with sleighing" means that no stone, gravel, or other materials shall be put on the roads for repairs during the winter months so as to interfere with sleighing. This is made the general law of the land, and cannot be dealt with by a by-law.

As to snow and ice, power is given to cities, towns and villages to compel their removal from roofs, and of snow, ice and dirt from streets and alleys and in case of default after twenty-four hours for the municipality to do the work and charge it against the property. In Toronto, if the storm has ceased before 8 a.m., the owner has only 5 hours' grace to clean snow or ice.

County councils have the power to provide that no sled, sleigh or other vehicle upon runners (except cutters or pleasure sleighs) drawn by horse or other animals, shall be used by any person residing within the county for the conveyance of persons or goods on any of the roads or highways within the county, unless the runners thereof are

apart from each other at the bottom 3 feet 9 inches at least;

Provided that no such by-law shall apply to any sled, sleigh or other vehicle upon runners owned or used by any person not resident within the said county.

(*a*) The council in passing such by-law may exempt from its operation all sleds, sleighs or vehicles on runners owned at the time of passing of such by-law by persons resident within the county.

(*b*) The by-law shall not come into force until the expiration of one year from the time of the passing thereof, or of such further time as the council may determine upon.

All municipalities can regulate driving on roads and bridges and prevent racing and immoderate or dangerous driving thereon.

In Toronto the council can set apart certain streets for fast driving, but if a majority of the ratepayers on such street petition against it the council must repeal the by-law.

As to vehicles on sidewalks, the council of every municipality may by by-law prohibit carriages, waggons, bicycles, sleighs, etc., from being used on sidewalks or foot paths.

Statute Labor.—Township councils may commute statute labor for no longer than five years and not exceeding $1.00 a day. They fix the number of days according to the assessment and can enforce the performance of statute labor. They regulate the divisions in which the statute labor is performed and can reduce statute labor and entirely abolish it. They can discriminate by reducing the amount of statute labor in particular localities where exceptional circumstances exist.

Wharfs, Harbors, Rivers, Streams, Etc.—All municipalities may make by-laws for making, opening, preserving, altering, improving, and maintaining public wharfs, docks, slips, shores, bays, harbors, rivers, or waters, and the banks thereof. They may regulate harbors, prevent their filling up or being incumbered and erect and maintain beacons. They may erect wharfs, piers, docks, floating elevators, derricks, cranes, and other machinery suitable for unloading, discharging, or repairing vessels. They may regulate vessels, craft and rafts. They may collect harbor dues and pay a harbor master.

Township councils have the power to prevent the obstruction of streams, creeks and water courses by trees, brushwood, etc., and may clear same at the expense of the offenders or otherwise. When a stream of any township is cleared of any obstructions notice may be served on council of adjoining municipality requiring them to clear such stream within their municipality, and they are required within six months to clear such stream.

Water, Light and Heat.—There are statutes specially dealing with the matter of municipal water-works and light and heat. Apart from these the Municipal Act itself confers certain powers on municipalities. They all have the right to acquire any streams, etc., in the municipality or within three miles, and may erect dams, water-gates, raceways, etc., to obtain power for supplying electric light.

A town or village may acquire water privileges within its limits and may develop same, borrowing money for the purpose with the assent of the ratepayers.

The water power may be used for the purposes of the municipality or the whole or part may be leased, for no longer than 30 years. The assent of the electors is required for a sale.

Water works may be constructed by townships, cities, towns and villages. The Water Works Act contains special provisions for this purpose.

The manufacture and supply of light and heat is likewise dealt with specially by a statute known as The Municipal Light and Heat Act.

Companies can be authorized by by-laws to lay down gas and water pipes.

By a statute passed in 1899 councils of cities, towns, and villages have enlarged powers given to them in regard to the construction of gas, electric light and water-works. As to gas and water they may levy an annual special rate to defray the yearly interest of the expenditure and form an equal yearly sinking fund within a time not exceeding 30 years and not less than 5 years. Towns of 5,000 or less, according to the latest census of Canada, and villages have the like power also in regard to electric lighting. Towns of greater population cannot exceed 20 years in regard to electric lighting.

The council before it undertakes the municipal lighting or water works must offer to buy out any company engaged in street lighting or which has supplied water for street hydrants. Provision is made for arbitration in case of disagreement.

In any arbitration the arbitrators shall determine the actual value of such works and property, having regard to what the same would cost if the works should be then constructed or the property then bought, making due allowance for deterior-

ation and wear and tear, and making all other proper allowances, but not allowing anything for prospective profits or franchise, and shall increase the amount so ascertained by ten per cent.

The arbitrators shall determine the actual value of such works and property, having regard (1) to what the same would cost if the works should be then constructed or the property then bought; (2) to the condition of the works and to any deterioration thereof from use and wear and tear, or by reason of the system or appliances having become in whole, or in part, obsolete; (3) to the value of such works and property to the municipal corporation for the purposes and to the extent to which the municipality can make use of the same, and to such value for commercial and such other purposes as a company could use them for; and (4) to the cost of procuring more valuable or modern improvements or appliances therefor, and the cost of acquiring the right to use and of adopting such improvements, the arbitrators making all proper allowances, but not allowing anything for prospective profits or franchise.

There are also other special provisions relating to the taking over lighting or water-works systems in the Act of 1899, to which the reader is referred for fuller information.

It is not necessary to have separate projects, as it is within the power of towns of 5,000 or less to include gas, electric light and water-works within the one project.

Street Railways, Telephone Service.—Street railways may be built, equipped and operated by cities and towns, which have no existing contract with a company. Special power is also given to extend

the railway into an adjoining municipality with the consent of such municipality and approval of the Lieutenant-Governor.

Cities may compel street railway companies to provide shelter for motormen.

It is necessary before any by-law relating to street railways, gas, electric light, or water-works involving expenditure by the corporation shall be passed that estimates shall be published and a voting thereon by the ratepayers shall take place.

Cities and towns may carry on a telephone service.

Trees, Planting, etc.—Townships, cities, towns, and villages may allow any person who plants fruit or shade trees a sum of not less than 25 cents for every tree.

All municipalities may remove trees on any street, road, etc., but the owner of the adjoining property must get ten days' notice and be recompensed for his trouble in planting and protecting them. On the other hand, such an owner has not the right to cut down any such tree without the permission of the council.

Money may be spent by any municipality in planting and preserving shade and ornamental trees, and it may regulate the planting of trees on or near the boundaries between properties.

Cities of over 40,000 population may authorize the park commissioner to trim trees extending over the highway.

Public Drives and Parks.—Any municipality may expropriate land either within its own limits or in an adjoining municipality, the price to be fixed by arbitration in the event of disagreement. It is specially provided that when land is expro-

priated in an adjoining municipality, it shall be put to the public use for which it was intended within a reasonable time, and that public protection shall be provided.

Industrial Farms, Exhibitions.—Cities and towns may acquire land for these purposes, erect buildings and generally manage same.

Cemeteries.—Townships, cities, towns and villages may acquire land for cemeteries and may expropriate land to enlarge existing cemeteries. There can in no case be a cemetery within city limits, nor can one be started in a town, but in a village the Provincial Board of Health may allow one. A town may also with the consent of this board enlarge an existing cemetery. Land for cemetery may be expropriated.

Lands used as an orchard, pleasure ground or garden, or within 200 yards of a dwelling, can not be taken without the consent of the owners.

Fairs and Markets.—Counties, cities and separated towns may pass by-laws to authorize the holding of public fairs. Their purpose must be restricted to the sale, barter and exchange of cattle, horses, sheep, pigs, and articles of agricultural production or requirement. Market fees cannot be imposed by any municipality on wheat, rye, barley, oats or other grain, nor upon hay or other seed ; or wood, lumber, lath or shingles, cordwood or other firewood, dressed hogs, cheese, nor upon hay, straw or other fodder.

No fees are to be charged on butter, eggs or poultry, or honey, celery, small fruits or other articles in hand basket unless there is provided a convenient and fit place for them for shelter in summer and shelter and protection in winter.

Fees are not to be charged on articles delivered in pursuance of a contract prior to their being brought within the municipality.

If buyer and seller agree that articles need not be weighed or measured there is no compulsion.

Nor is any fee to be charged when articles are brought in after 10 a.m. and not exposed for sale in the market place.

The limit for time for enforced attendance to sell goods on the market place is before 9 a.m., between 1st April and 1st November, and 10 a.m. between 1st November and 1st April.

After these hours sales may be made elsewhere than the market place.

The following is the scale of highest market fees chargeable :—

Upon articles brought to the market place in a vehicle drawn by two horses, upon which fees may be imposed, not more than - -	10 cents.
Upon articles brought to the market place in a vehicle drawn by one horse, not more than - - -	5
Upon articles brought to the market place by hand, or in any basket or vessel, not more than - -	2

Upon, or in respect of, live stock driven to or upon the market place for sale, as follows :—

Every horse, mare or gelding, not more than - - - - - - - -	10 cents.
Every head of horned cattle, not more than - - - - - - - -	5
Every sheep, calf or swine, not more than - - - - - - - -	2

No fees shall be imposed or levied by any muni-

cipality for weighing or measuring greater than as follows :—

For weighing a load of hay - -	15 cents.
For weighing slaughtered meat, or grain, or other articles exposed for sale, under one hundred pounds - - - - - - - - -	2
Over one hundred pounds and up to one thousand pounds - -	5
Over one thousand pounds - - -	10
For weighing live animals other than sheep or pigs, per head	3
Sheep or pigs, if more than five, per head - - - - - - - -	1
If less than five, for the lot - -	4
For measuring a load of wood - -	5

The above tariff and the provisions preceding them do not apply in municipalities where there is a by-law in force allowing sale elsewhere than in the market-place without payment of fees, but such a by-law may impose fees on persons voluntarily using the market, and on others who take advantage of the market by selling within 100 yards of the same. Grain, seed, dressed hogs, and wool, are exempt from this provision as to 100 yards. The by-law must not interfere with sales to persons carrying on business in the vicinity of the market.

Fees are not to be charged on any market made in or on a street.

Market fees may be leased or sold.

Subject to the restrictions above mentioned, every city, town and village may pass by-laws for establishing markets, or regulating those already established.

They can prevent or regulate the buying and selling of articles or animals exposed for sale or marketed.

They can regulate the selling in streets, and may prevent criers and vendors of small wares from practising their calling,

They can prevent forestalling, regrating, or monopoly of market grains, wood, meats, fish, fruits, roots, vegetables, poultry and dairy products, eggs, and all articles used for family use, and such as are usually sold on the market, provided always that farmers and other producers may sell such produce and articles at stores and shops in the municipality at any hour of the day.

They can prevent and regulate the purchase of such things by hucksters, grocers, butchers or runners.

They may regulate the measuring or weighing of lime, shingles, lath, cordwood, coal, or other fuel, and impose penalties for light weight or short count, or measurement in anything marketed, and provide further that light bread, etc., may be seized and forfeited.

They may provide that butchers' meat distrained for rent of market stalls, may be sold after six hours' notice.

Every city, town and village council (in Toronto the Board of Commissioners of Police), may pass by-law for granting, annually or oftener, licenses for the sale of fresh meat in quantities less than by the quarter carcass, and for regulating such sale, and fixing and regulating the places where such sale shall be allowed, and for enforcing the payment of sums fixed by the by-laws of the Council of the Municipality, to be paid for such

licenses, and for preventing the sale of fresh meat in quantities less than by the quarter carcass, unless by a person holding a valid license, and in a place authorized by the council.

The license fee is to be not more than $50.00 in cities, and not more than $25.00 in towns and villages.

Townships, cities, towns and villages may erect and maintain weighing machines.

Regulation of Trade.—City, town and village councils may regulate the assize of bread. By this is meant the power or privilege of assizing or adjusting the weight or measure of bread, and it has been held that the by-law may provide that the weight of each loaf may be stamped thereon, and that bread of lighter weight than that fixed by the by-law may be seized and forfeited.

The licensing of auctioneers rests with councils of counties, separated towns, and cities, except Toronto, where the power is vested in the Police Commissioners. The licensing power exists as to "goods, wares, merchandise or effects," and does not apply to bailiff selling goods seized for rent. A recent amendment provided that the granting of a license may be prohibited to any applicant who is not of good character, or whose premises are not suitable for the business, or upon residential or other streets on which in the opinion of the council or board it is not desirable that the business of auctioneer should be carried on.

The fees for auctioneer's licenses are to be fixed by the councils. In Toronto the Council also fixes the fees, though the Police Commissioners have the powers mentioned in the preceding paragraph.

Billiard and bagatelle tables may be licensed when kept for hire or gain, and whether the table is used or not. The power of licensing and regulating, also of fixing fees, is in the township, city, town and village councils, except Toronto, where the power of licensing and regulating is in the Police Commissioners, the license fee being fixed by council.

Bill posters are licensed, regulated and governed by councils of counties, separated towns and cities, and the fees fixed by them, except Toronto, where there is the same division of power between the Police Commissioners and city councils, as already mentioned in the two preceding paragraphs.

Councils of townships, towns, villages and cities (except Toronto where the Police Commissioners have the power) can pass by-laws for preventing or regulating and licensing exhibitions of wax work, menageries, circuses and other such like shows, and for regulating and licensing roller skating rinks and other places of like amusement.

It will be noted that the power of "preventing" exists in the cases specified above.

Fines for infraction of these by-laws are not to exceed the amount of the license fees, and the goods and chattels of the show are liable to seizure whether belonging to the showmen or not.

Licenses cannot be granted to circuses or other shows, or to any one for sale of fruit, goods, wares or merchandise on the days of an agricultural exhibition, either on the agricultural society's grounds or within 300 yards therefrom.

The fees for licenses are fixed by the same authority, except that in Toronto the council fixes such fees.

The like power (including prevention) exists as to bowling alleys and as to licensing and regulating ferries, except in regard to the latter the power is not given to all towns, but only to separated towns and to counties.

Hawkers and peddlers are governed by the councils of counties and towns, and of cities (except Toronto, where the Police Commissioners have the power).

The section relating to the by-laws for licensing hawkers and peddlers reads as follows :—

"For licensing, regulating and governing hawkers, peddlers, or petty chapmen, and other persons carrying on petty trades, or who go from place to place or to other men's houses on foot, or with any animal, bearing or drawing any goods, wares or merchandise for sale, or in or with any boat, vessel or other craft, or otherwise carrying goods, wares or merchandise for sale, and for determining the time during which the license shall be in force;

"Provided always that no license shall be required for hawking, peddling or selling from any vehicle or other conveyance any goods, wares or merchandise to any retail dealer, or for hawking or peddling any goods, wares or merchandise, the growth, produce or manufacture of this Province, not being liquors within the meaning of the law relating to taverns or tavern licenses, if the same are being hawked or peddled by the manufacturer or producer of the goods, wares or merchandise, or by his bona fide servants or employees having written authority in that behalf; and such servant or employee shall produce and exhibit his written authority when required so to do by any municipal or peace officer."

The word "hawker" is interpreted so as to include all persons who, being agents for persons not resident within the county, sell or offer for sale tea, dry goods, watches, plated silver, silverware, furniture, carpets, upholstery, millinery or jewelery, or carry and expose samples or patterns of any of such goods to be afterwards delivered within the county to any person not being a wholesale or retail dealer in such goods, wares or merchandise.

The provisions of any by-law passed or enacted by any municipal council prior to the first day of October, 1885, shall not be held as extending to any persons who by this clause are to be held as included within the meaning of the word "hawkers."

The council of any town not separated from a county for municipal purposes, may pass by-laws to carry into effect the purposes or objects of this clause, and may therein declare that the county by-laws passed under this clause shall not apply to or be in force in said town while the said by-law of the town remains in force, and thereafter no such county by-law shall have effect in the said town during such time.

County Councils can supply either the treasurer or the clerk with the license for sale.

The license fees which may be fixed by any county, city, or town are to be not more than $50.00 for a two-horse waggon, $30.00 for a one-horse waggon, $15.00 for a push-cart, and $1.00 for one carrying a basket.

It was held in many cases that a person not having goods with him, but merely going about to solicit orders for goods to be supplied from and by his employer, was not a hawker, but the word-

ing of the statute as above quoted largely destroys the effect of these decisions.

Junk and second hand shops may be governed by by-laws of councils of counties, separated towns and of Police Commissioners in cities. The by-law, besides providing for licensing and regulating, may also enact that a person convicted of a second offence against the by-law or of receiving stolen goods under part 25 of the Criminal Code, shall have his license revoked and cancelled.

The license fee is to be not more than $20.00 and is to be fixed by councils of counties, cities and separated towns.

Milk dealers may be licensed and regulated by by-laws of townships, towns, villages and cities, (except in Toronto, where the power is in the Police Commissioners). The license fee can not exceed $1.00 a year.

Plumbers may be licensed and regulated by by-laws of townships, towns, villages and cities, except Toronto, where the Police Commissioners have the power. The license fee is to be fixed by the council, including Toronto.

Runners may be prevented by councils of cities, towns and villages from importuning people in streets or public places to travel in or employ any vessel or vehicle, or to go to any tavern or boarding house. The by-laws may also make regulations.

Tobacconists may be licensed and regulated by town, village and city councils, and in Toronto by the Police Commissioners, but the council there fixes the fee.

There is an amendment passed in 1899 which was seemingly intended to give power for the re-

vocation of tobacconists' licenses and refunding the fees, but owing to a clerical error it will not apply.

Transient traders are the subject of a good deal of legislation and it is well to quote in full the sections relating to them. The powers possessed by the respective municipalities are as follows :—

By the councils of townships, towns and villages, and of cities having not less than 100,000 inhabitants, and by the Board of Commissioners of Police in cities having 100,000 or more.

For licensing, regulating and governing transient traders and other persons who occupy premises in the city, town, village or township, for temporary periods and whose names have not been duly entered on the assessment roll of the municipality in respect of income or personal property for the then current year ; and who may offer goods or merchandise of any description for sale by auction, or in any other manner conducted by themselves or by a licensed auctioneer or otherwise.

No such by-law shall affect, apply to, or restrict the sale of the stock of an insolvent estate which is being sold or disposed of within the county in which the insolvent carried on business therewith at the time of the issue of an attachment or of the execution of an assignment.

For requiring all transient traders who occupy premises in the municipality and are not entered upon the assessment roll, or who may be entered for the first time upon the assessment roll of such municipality, in respect of income or personal property and who may offer goods or merchandise of any description for sale by auction, or in any other manner, conducted by themselves, or by a

licensed auctioneer, or by their agent or otherwise to pay a license fee before commencing to trade.

No such by-law shall affect, apply to, or restrict the sale of the stock of an insolvent estate which is being sold or disposed of within the local municipality in which the insolvent carried on business therewith, at the time of the issue of an attachment or the execution of an assignment.

The words "transient trader" wherever they occur shall extend to and include any person commencing in the municipality the business in the said clauses mentioned, who has not resided continuously in such municipality for a period of at least three months next preceding the time of the commencement by him of such business therein.

By the councils of townships, cities, towns and villages:

For fixing the sum to be paid for licenses required under by-laws passed under the preceding clause.

For fixing the sums to be paid for licenses required under by-laws passed under the next preceding clause—not exceeding in cities and towns $250.00, and in other municipalities $100.00 for each license; and for providing that the sum so paid for a license shall be credited to the trader paying the same upon and on account of taxes for the unexpired portion of the then current year, as well as any subsequent taxes, should such trader remain in the municipality a sufficient time for taxes to become due and payable by him, and in any other event to be taken and used by the municipality as a portion of the license fund of such municipality.

Provided nevertheless that the license fee im-

posed by any by-law of any village situate within any territoral district may be a sum not exceeding $200.00.

Eating-houses may be regulated by townships, towns and villages and cities, except in Toronto, where the Police Commissioners deal with them. Their number may be limited and they may be licensed, the fee being fixed by the councils, including that of Toronto. They are described in the statutes as "victualling houses, ordinaries and houses where fruit, oysters, clams, or victuals are sold to be eaten therein; and all other places for lodging, reception, refreshment, or entertainment of the public."

Vehicles used for hire and livery stables may be dealt with by councils of towns and villages who may pass by-laws as follows :—

For regulating and licensing teamsters, carters and draymen, and regulating the charges for the conveyance of goods or for other services.

For regulating and licensing the owners of livery stables and of horses, cabs, carriages, omnibuses, and other vehicles for hire; for establishing the rates of fares to be taken by the owners or drivers, and for enforcing payment thereof, and for defining localities or districts within the limits of which no livery or boarding stable shall thereafter be established.

As to livery stables and vehicles in cities the reader is referred to another page in this volume.

The council of every county, having county gravel or macadamized roads within its jurisdiction, and under its immediate control, which are being kept up and repaired by municipal taxation, and upon which no toll is collected, shall have power to pass by-laws,

(*a*) For regulating and licensing the owners of livery stables and of horses, cabs, carriages, omnibuses, and all other vehicles used or kept for hire;

(*b*) For issuing and regulating teamsters' licenses;

(*c*) For enforcing the payment of the fees for such licenses;

(*d*) For establishing and regulating the rates of fare that may be collected or taken by the owners or drivers of such vehicles for the conveyance of goods or passengers; and,

(*e*) For regulating and enforcing the width of tire that may be used on such vehicles, when travelling on the aforesaid gravel or macadamized roads.

It will be observed that in many of the matters referred to in the preceding pages there are distinct powers conferred on the Toronto City Council and on the Police Commissioners respectively. It is generally the case that the power to license, regulate, etc., is vested in the Commissioners while the amount of license is fixed by the council. There is a general clause in the Municipal Act which provides that all license fees are to be handed over by the Police Commissioners to the city treasurer.

Nuisances.—Township, city, town and village councils may pass by-laws to prevent and abate nuisances and they may regulate manufactures or trades which may prove to be nuisances. They may prevent and regulate the erection or continuance of slaughter houses, gas works, tanneries or distilleries or other manufactures or trades which may prove to be nuisances.

They may establish public slaughter houses, where all animals must be slaughtered, but in towns, villages and townships animals may be

slaughtered elsewhere than in such public slaughter houses, where they are for the use of the person killing the same or of his family.

There is also special legislation relating to slaughter houses in regard to sanitary requirements.

Counties, cities and separated towns may define areas where tanneries hereafter erected, rag, bone or junk shops, may not be carried on.

Cities, towns and villages may regulate the construction of chimneys by manufacturers and others so as to have the smoke consumed and to prevent the fouling of the atmosphere.

The following powers are given to townships, cities, towns and villages to pass by-laws :—

For preventing or regulating the keeping of cows, goats, pigs and other animals and defining limits within which same may be kept.

For regulating or preventing the ringing of bells, blowing of horns, shouting and other unusual noises, or noises calculated to disturb the inhabitants.

For preventing or regulating the firing of guns or other firearms, and the firing or setting off of fireballs, squibs, crackers or fireworks, and for preventing charivaries and other like disturbances of the peace.

Begging on the streets and deformed, malformed or diseased persons exposing themselves so as to excite charity, may be prevented by councils of cities, towns and villages.

Education.—Land may be acquired by townships, cities, towns or villages for the erection of public schools and other public school purposes and such land may be disposed of when no longer required, and these municipalities may provide for

the establishment of public schools according to law.

High schools may be established and high school trustees appointed by councils of counties, cities and separated towns. They may obtain in such part of the county or any city or separated town within the county, as the wants of the people may most require, the real property requisite for erecting high schools and for other high school purposes.

High schools may be aided, but in a union of counties the amount to be levied is to be apportioned so that each county shall bear only the cost of maintenance of high schools situated in the county.

Townships, towns and villages may aid high schools and collegiate institutes in any adjacent or other municipality.

Counties, cities and towns may grant aid to the University of Toronto or Upper Canada College, and Toronto may grant free water to the college.

Pupils of the municipality may be maintained at the University, Upper Canada College or at a high school, provided a high school master certifies as to the attainments of the pupils. This power belongs to counties, cities and towns.

Fellowships, scholarships, etc., may also be endowed by these municipalities in the University or Upper Canada College.

Toronto may grant aid to the University of Toronto.

Schools for artisans, mechanics and working men may be established by counties, cities and separated towns, and they may appoint trustees for the same. They may also aid art schools approved by the Education Department.

Charities.—Indigent persons may be aided by

any municipality, and power is given to the municipality to take security for grants made where the person aided, although in destitute circumstances, has land which it is necessary to retain for him as a dwelling.

Charitable institutions may be aided.

Cities and towns may establish and regulate almshouses or houses of refuge.

The county council may make provision for such destitute insane as cannot properly be admitted into an asylum. This provision may be either in the gaol or some other place in the county.

Any municipality can aid the Victorian Order of Nurses.

Aids, Bonuses, Loans and Bounties.—The following may be aided by any municipality :—Money may be granted or loaned, or land granted to the Agricultural and Arts Association or agricultural or horticultural societies, or any association formed for holding a fat stock or live stock show or exhibition, or any exhibition for the improvement of farming in any of its branches or departments.

Bands of music may be aided.

Money may be granted to aid public bathing houses and money may be borrowed.

Free libraries may receive a grant of money or land whether they are situated within the municipality or in an adjoining municipality.

Stock may be taken in gas or water companies by townships, cities, towns or villages, and when stock is so taken to the amount of $10,000 the head of the corporation shall be *ex officio* a director of the company.

A bonus may be given to harbors, wharfs, docks, ships, and necessary beacons by these same

municipalities. The assent of the electors is necessary. Security may be taken to enforce compliance with the terms and conditions upon which such aid is given.

Rifle associations and the militia may receive aid from any municipality.

Road, bridge and harbor companies may receive a bonus from any municipality, or it may take stock or lend money. The assent of electors is necessary to the granting of a bonus.

Cities and towns may assist the superannuation and benefit funds for firemen and policemen and their families, and benefit funds of other employes and their families.

Bounties, Medals and Rewards.—Bounties for the destruction of foxes and other wild animals which kill or destroy poultry may be granted by any municipality not exceeding $5.00 per head.

Rewards to firemen and persons distinguishing themselves at fires, may be made by cities, towns and villages; also gratuities may be given to members of the fire brigade who have become incapacitated for service on account of injuries or ill health caused by accident or exposure at fires, or from old age or inability to perform their duties, and aid may be granted to widows of those killed or dying from injuries received, or from sickness contracted while in the service of the corporation as fireman.

Rewards may be given by any municipality for the apprehension of criminals or the detection of personators at a municipal election.

It is compulsory on counties and cities to provide by by-law that a sum not less than $20.00 shall be payable as a reward for the apprehension

of any person or persons guilty of stealing a horse or mare, the reward to be paid on the conviction of the thief on the order of the Judge before whom the conviction is obtained.

Entertaining Guests, Travelling Expenses, Diffusing Information, etc.—City councils may make an annual appropriation of a sum to be expended in the reception and entertainment of distinguished guests, and for travelling expenses in and about the business of the corporation as follows :—

In cities of 100,000 population and over, not more than $5,000.00.

In cities of 20,000 population and over, not more than $1,000.00.

In other cities not more than $500.00.

The councils of cities and towns, with a population of 5,000 or over, may make an annual appropriation not exceeding $500, to be expended in diffusing information respecting the advantage of the city or town as a manufacturing, business, educational or residential centre, or as a desirable place in which to spend the summer months. Other municipalities for the like purpose may provide a sum not exceeding $100.00.

It is to be borne in mind that when it is said that a municipality has power to do certain things, this means that they must pass by-laws. The rule is, that a by-law is the method which a municipal corporation must use to carry out its powers, unless, when the statute speaks otherwise, as, for instance, when it directs that a resolution is the means of procedure to be adopted.

XXXVII.—*Highways and Bridges.*

Municipalities have powers over highways and bridges ; their power in this respect being grouped

in the Municipal Act in several divisions. The order in which these appear in the Act will be closely followed in these pages.

General Provisions.—The following are declared to constitute common and public highways :—

All allowances made for roads by Crown Surveyors in any town, township, or place already laid out, or hereafter laid out.

All roads laid out by virtue of any statute or any roads whereon the public money has been expended for opening the same, or whereon statute labor has been usually performed.

Any roads passing through the Indian lands.

There is a proviso or exception in these words : "Unless where such roads have been already altered, or may hereafter be altered, according to law," which is added to the above list.

The question as to what is a highway has given rise to much litigation in a great many cases, and it would take a large volume to enter into this subject so as to deal with the various questions which arose in this connection. Some general remarks will, however, be found of value.

It has been decided where a highway has been used for many years, though it is not the correct highway laid out on the surveyor's plan, yet that it was a highway.

Public money spent on a highway means municipal money or government money. It must have been lawfully expended.

In the laying out of roads their course, width and boundaries must be clearly defined.

Where an owner dedicates land for a street or highway as, for instance, by a plan filed in the

Registry Office, there is no need of bar of dower as there is no dower in lands so dedicated.

Public avenues may be acquired in an adjacent municipality by a city or town.

Villages may assume county bridges by arrangement between the county and village councils.

A municipality responsible for keeping up a county bridge must also keep the approaches thereto in repair for 100 feet at each end.

A corporation is liable in damages to any one who suffers from the non-repair of a highway. There must be gross negligence on the part of the corporation in the case of snow or ice on the sidewalks so as to entitle the plaintiff to sue.

The action must be brought within three months after the damages have been sustained and notice of action must be given to a township within thirty days after the accident and within seven days to a city, town or village. If two or more municipalities are jointly responsible, notice must be given to both.

In case of the death of the person injured, notice is dispensed with.

As to what constitutes non-repair of a highway it depends largely on the circumstances. The nature of the country, the character of the roads and the care usually taken by the municipality are all to be taken into account. It is impossible to give a definition which will apply to all cases, but in general terms non-repair may be said to be any defect in a highway which renders it unsafe for ordinary travel.

A new side line or concession line opened in a township thinly scattered could scarcely be expected to be found in as perfect condition as an old highway in a well settled township.

The season of the year, the place of the accident, the hour of the day, or night, the manner and nature of the accident must all be taken into consideration in determining the question.

A few instances taken from decided cases will serve as illustrations.

The end of a sidewalk being four inches higher than the crossing was considered evidence of negligence.

When a sidewalk was very high and there was no railing, this was held to be non-repair.

A man driving along the road on a load of hay was struck by a branch of a tree, the branch being eleven feet from the ground. The corporation was held liable for non-repair.

A pile of stones on a road has been held to be non-repair.

So have holes or excavations.

Any object upon or near the travelled way which in its nature is calculated to frighten horses of ordinary gentleness, may be held in some circumstances to be a defect in the highway itself.

The corporation, in the absence of an agreement to the contrary, is responsible for crossings of toll roads.

In case damages are recoverable against a municipality, it is often the case that it has the right to sue some individual who has been the cause of the damage, and the corporation can bring this party before the court in the same action, or in a separate action.

County councils have exclusive jurisdiction :—

Over all roads and bridges lying within any township, town or village in the county, which the council by by-law assumes with the assent of such

township, town or village municipality as a county road, or bridge, until the by-law assuming the same has been repealed by the council, and

Over all bridges across streams, rivers, ponds, or lakes separating two townships in the county, and

Over all bridges crossing streams or rivers over 100 feet in width, within the limits of any incorporated village in the county, and connecting any main highway leading through the county, and

Over all bridges over rivers, streams, ponds or lakes, forming or crossing boundary lines between two local municipalities in the county.

Any county council may assume, make and maintain any township or county boundary line at the expense of the county, or may from time to time grant for the said purpose such sum or sums as they may deem expedient.

Where a county council by by-law assumes as a county road or bridge, any road or bridge within a township, they shall, with as little delay as reasonably may be, and at the expense of the county, cause the road to be planked, gravelled or macadamized, or the bridge to be built in a good and substantial manner.

The county council shall, in a like manner, cause to be built and maintained all bridges on any river or stream over 100 feet in width within the limits of any village in the county, necessary to connect any main public highway leading through the county.

Bridges between municipalities are maintained by the county. In the case of bridges between two counties, or between a county and city or separated town, the proportionate cost is to be ascertained by arbitration in the usual manner.

Streams are to be kept free from driftwood by the municipalities interested.

All township boundary lines not assumed by the county council shall be opened, maintained and improved by the township councils, except where it is necessary to erect or maintain bridges over rivers, streams, lakes or ponds, forming or crossing boundary lines between two municipalities.

In the case of any township boundary line, or any portion of such line on which a road allowance has not been reserved in the original survey thereof, the council of any one of the municipalities bordering on such boundary line, may pass a by-law for acquiring within such municipality, either by purchase or expropriation, the land necessary for one-half of the required road allowance.

Within four days after the passing of the by-law the clerk of the municipality shall send a copy of the by-law by registered letter to the clerk of the adjoining municipality.

If there is a dispute the matters are to be decided by arbitration, and in case the arbitrators decide against laying out the road allowance, no further proceedings may be taken for two years, and the arbitrators may extend this period to not more than four years.

Township boundaries being also county boundaries, are to be maintained by the respective townships.

In case a road lies wholly or partly between a county, city, town, township or village, and an adjoining county or counties, cities, town, township or village, the councils of the municipalities between which the road lies shall have joint jurisdiction over the same, although the road may so

deviate as in some places to be wholly or in part within either of them.

The word "road" in this section shall not include a bridge over a river, stream, lake or pond, forming or crossing the boundary line between two municipalities other than counties, which bridge it is the duty of the county council to erect and maintain.

Both councils must concur in by-laws respecting such roads, and there is to be arbitration if they do not concur.

The councils of adjoining townships may enter into an agreement for the maintenance and repair of any road forming the boundary between such townships, whereby each of such townships may undertake, for a term of years, not to exceed ten years, to maintain and keep in repair any portion of such road for its whole width, and to indemnify and save harmless the other township from any loss or damage arising from want of repair of such portion.

The agreement may be registered, and thereupon each township will be liable for damages for non-repair only of the portion by it contracted to be repaired.

A municipality cannot interfere with a Provincial Ordnance, or Dominion road or bridge, but the Provincial or Federal authorities may consent to the roads passing under municipal jurisdiction.

A council cannot close a road or street required for ingress and egress without providing some other convenient way of access to the lands of the owner in addition to the usual compensation.

No municipal council, except the council of a city or town, shall lay out any road or street more

than 100, nor less than 66 feet in width, except where an existing road or street is widened, or unless with the permission of the council of the county in which the municipality is situate ; but any road when altered may be of the same width as formerly.

No highway or street of a less width than 66 feet shall be laid out by any owner of land, without the consent of the council of the municipality by a three-fourths vote of the members thereof.

A city with over 50,000 population may pass a by-law prescribing the minimum width of street, lanes, etc., and the minimum area of vacant land to be attached to dwellings, and the mode of erection of dwellings. Before the by-law is finally passed, it must be published in full twice a week for four consecutive weeks in two newspapers, with a notice stating when the council will consider the by-law.

No municipal council shall pass a by-law for

Stopping up Altering Widening Diverting Leasing Or selling	Any original allowance for roads,
Or for establishing Opening Stopping up Altering Widening Diverting Leasing Or selling	Any other public highway, street, road or lane until written or printed notices have been posted up for one month in six most public places in the neighborhood.

They must also be published weekly for four

successive weeks in some newspaper in the municipality, or if there is none, then in a neighboring municipality, and if no newspaper in either, then in the county town, if any such there be. Persons prejudicially affected must be heard before the by-law is passed.

The approval of the Lieutenant-Governor is necessary in the case of road allowances reserved along the water's edge.

The clerk gives notice of the by-law on payment of expenses by applicant.

When price and terms are settled by agreement between the municipality and the owners, there is no need of publication of notice in the newspapers.

The provisions above mentioned prevent any municipality from doing certain things unless in a certain way. It will appear a little further on what municipalities have conferred upon them the powers to do these things.

By-laws on which roads are opened through private property must be registered.

The head of the municipality has the power to administer oaths in the case of disputes concerning roads, side lines, boundaries or concessions.

Where a municipality has in good faith made a mistake in opening road allowances, and taken all reasonable means to inform themselves as to the correctness of the line, no action lies against the municipality, but the owner is entitled to compensation if he makes claim within a year from the time of the laying out of the road or the taking possession of it by the municipality.

The Canadian Wheelmen's Association are authorized to place signposts on highways, but they must not be an obstruction of the highway.

These signposts can give only names of places, and show danger signs and distances. If other advertisements are placed a penalty of $5.00 may be imposed by a Justice of the Peace for every offence.

Powers of Counties, Townships, Cities, Towns and Villages in relation to roads and bridges.—It will be seen that here all municipalities are included. They may pass by-laws for

Opening Making Preserving Improving Repairing Widening Altering Diverting Leasing Selling Or stopping up	Roads, streets, squares, alleys, lanes, bridges, or other public communications within the jurisdiction of the council.

They may enter on, take or use any land in any way necessary for the said purposes.

They may set apart carriage ways, boulevards, and sidewalks.

They may pass by-laws for preventing and removing obstructions upon any road within their jurisdiction.

They may permit subways for cattle under, and bridges for cattle over, any highway.

Every city, town and village council may set apart boulevards, regulate their construction and maintenance and permit property owners to construct them at their own expense, but so as not to incommode public traffic.

Areas and openings in or under sidewalks, whether old or new, are all now governed by a special provision, which cancels former agreements. They may be permitted, and the municipality may make an annual charge for the privilege to be collected in same manner as taxes.

Any municipality may pass a by-law setting apart bicycle paths, and any person riding or driving a horse, etc., over the path will incur penalties.

Any municipality may pass a by-law for the following:

Establishing Opening Making Preserving Improving Maintaining Widening Enlarging Altering Diverting Or stopping up	Within the limits of the municipality, any highway, through, over, across, under, along, or upon the railway and lands of any Railway Company,

and for entering upon, breaking up, taking or using any such land in any way necessary or convenient for the said purpose.

This power does not exist as far as railways called Dominion Railways are concerned, and as nearly every line of railway is a Dominion railway the power is extremely limited. There have been continuous efforts during the past few years to get a statute passed at Ottawa to give municipalities powers similar to those above mentioned.

Any municipality may:

Straighten Deepen Widen Or divert	Any river, creek or stream for preventing flooding, or injury to any bridge or other structure,

but not so as to interfere with any mill site or water privilege.

It may raise money by toll on any road, bridge, or other work to defray the expense of making or repairing.

It may grant the tolls to any person in consideration of planking, gravelling, or macadamizing a road or building a bridge. The tolls are to be fixed by by-law and are to be levied for a period of not more than 21 years. The grantee must keep the road or bridge in repair.

It may make regulations as to pits, precipices, and deep waters, and other places dangerous to travellers.

It may preserve or sell timber, trees, stones, sand or gravel on road allowances.

In case the Crown has the right to grant timber licenses on road allowances, the municipality is entitled to part of the timber dues.

It may procure gravel or other road material either within the municipality or one adjoining. If the land owner and municipality do not agree as to price or damage, arbitration must be resorted to.

A road allowance may be sold, and so may a road which has been stopped up. The parties owning the land adjoining have the right of pre-emption. It must first be offered to them, and in case the persons respectively refuse to become the purchasers at such price as the council thinks rea-

sonable, then it may be sold to any other person for the same or a greater price.

In the case of road allowances reserved under original surveys along or leading to the water's edge, the by-law must be sanctioned by the Lieutenant-Governor.

"The closing up of a road allowance is one thing, the selling and conveying it, another. The former must be done before the latter takes place, nor is there any compulsion to sell, but when the sale does take place, the requisites in the preceding paragraph mentioned, are necessary.

"When a road is substituted for an original allowance without compensation to a person whose lands are taken, such person, if he owns land adjoining, is entitled to the original road. A conveyance may be made by the corporation on a report in writing of its surveyor or of an Ontario Land Surveyor, that the new or travelled road is sufficient for a public highway. The surveyor should state in his report the width of the new road and the line to be run.

"When an original road allowance is useless to the public, and lies between lands owned by different parties, the council may sell a part to such parties. In case compensation was not paid for the new road, and the person through whose land it runs does not own the land adjoining the original road allowance, the amount received from the purchaser of the old road allowance is to be paid to the person who owned the new road.

"When a by-law is to be passed for opening up an original road allowance, notice in writing must be given to the person in possession at least eight days before the meeting of the council.

"A municipality can grant aid to an adjoining municipality for opening, making, etc., any highway, road, street or bridge, or communication passing from or through an adjoining municipality."—*Kehoe's Hand-book.*

Power is given to all municipalities to agree with owners of toll roads as to the expenditure of statute labor thereon for a limited number of years, at the end of which the road shall be free and be the property of the municipality.

XXXVIII.—*Powers of Townships, Cities, Towns and Villages in Relation to Roads and Bridges.*

It will be seen that this includes all municipalities except counties.

These municipalities may aid counties in making new roads and bridges where they are on the boundaries of the municipality passing the by-law.

They may each perform joint works with other municipalities.

Improvements on streets between two municipalities (whether the streets are wholly in one or partly in each municipality), can be made so that by an agreement between the two municipalities, one can agree to provide one street improvement or service and the other provide another, and the local improvement may be a special tax on the properties benefited within the municipality which does the work.

Enforcing Repair of Township Roads.—If township councils fail to maintain township boundary lines in the same way as other township roads, a petition may be presented to the county council either by the townships interested or by a majority of the ratepayers resident on such a line. The

county council may determine the amount which each township council shall be required to apply for the opening or repairing of such lines of road Or it may direct the expenditure of a certain portion of the statute labor, or it may order both remedies as may seem necessary.

It shall be the duty of the county council to appoint a commissioner or commissioners to execute and enforce their orders or by-laws relative to such roads. If the representatives of any or all of the townships interested intimate to the council or to the commissioner or commissioners so appointed, their intention to execute the work themselves, then the commissioner or commissioners shall delay proceedings for a reasonable time; but if the work is not proceeded with during the favorable season by the township officers, then the commissioners shall undertake and finish it themselves.

When the townships are situated in different counties, the application must be made by one of the township councils to the warden of the bordering counties. The wardens shall be arbitrators, the Judge of the county in which the township first making the application is situated, to be the third arbitrator. A course of procedure is laid down for the arbitrators to enforce their decision.

XXXIX.—*Powers of County and Township Councils in Relation to Roads.*

These councils have the power to lease or sell mineral rights under roads, notice of the intended by-law to be posted up in six of the most public places in the immediate neighborhood of such road, at least one month before the time for considering the by-law.

The sale or lease must not interfere with public travel, and a proviso to this effect must be inserted in the deed of conveyance or lease.

XL.—*Powers of County Councils in Relation to Roads and Bridges.*

A county council may pass by-laws to stop up, or stop up and sell any original allowance for road which is a county road and not within the limits of any city, town or village, but the method of procedure prescribed on page 124 must be followed.

It may pass by-laws for :—

Opening, Making, Preserving, Improving, Repairing, Widening, Altering, Diverting and Stopping up Roads, streets, alleys, lanes, bridges or other public communications running or being within one or more townships, or between two or more townships of the county, or any bridge across any river or stream over 100 feet in width within a village, connecting any public highway through the county and is a continuation of a county road, or between counties or county, and city or separated towns.

It may direct the trees to be cleared on each side of county highways passing through a wood, for a space not exceeding 25 feet on each side, but excepting such trees as are reserved by the owner for ornament or shelter. A time is to be appointed by the by-law for the cutting, and in case of default the county surveyor or other officer is to do the work, and the trees are to be used for roads or bridges, or they may be sold to defray the expenses of the work ; the council pays such expenses out of the county funds.

The county council may provide for keeping open double tracks in snow roads.

It may aid local municipalities in making roads and bridges, and guarantee the debentures for such purposes.

It may require that the whole or any part of the county road within a local municipality shall be opened, improved and maintained by such local municipality.

It may abandon or dispose of toll roads, but the by-law cannot take effect until assented to by any such local municipality affected, and approved by the Lieutenant-Governor.

United counties may make appropriations to enable either county separately to make improvements. Councillors representing the county interested are alone to vote, except in the case of an equality of votes, when the warden has the casting vote, no matter which county he comes from.

The county benefited shall be alone assessed for the debt, and the debentures will be of that county alone, though under the seal of the united counties and signed by the warden.

XLI.—*Powers of Township Councils in Relation to Roads and Bridges.*

A township council may pass by-laws for granting to an adjoining county aid in :—

Making, Opening, Maintaining, Widening, Raising, Lowering, or Otherwise improving — Any highway, road, street, bridge or communication lying between the township and any other municipality,

and for granting the like aid to the county in which the township lies in respect of any highway, etc., within the township assumed by the county as a county work, or agreed to be assumed on condition of such grant.

It is well to note the particular wording of this power.

Similar power as to closing road allowances within its jurisdiction is given to a township council, as is given to a county council in regard to county roads. (See Part XL.) It is necessary that the county council, at an ordinary session, not sooner than three months nor later than one year after the township council passes the by-law, shall confirm it.

Township councils possess the same powers as to trees obstructing highways on township roads as those possessed by county councils in regard to county roads. (See Part XL.) The overseer of highways performs the same duties in townships in this respect as does the county surveyor.

They may set apart so much of the highway as they deem necessary for a footpath, and impose penalties on persons travelling thereon on horseback or in vehicles.

In case the trustees of any police village, or fifteen of the inhabitant householders of any other unincorporated village or hamlet consisting of not less than 20 dwelling houses, standing within an area of 200 acres, petition the council of the township in which the village or hamlet is situate, and in case the petition of such unincorporated village or hamlet, not being a police village, is accompanied by a certificate from the registrar of the registry division within which the township lies, that a plan

of the village or hamlet has been duly deposited in his office according to the registry laws, the council may pass a by-law to stop up, sell and convey, or otherwise deal with, any original allowance for road lying within the limits of the village or hamlet.

When the village is partly in two townships, each township can deal as aforesaid with the portion of the road in the township.

Roads connecting side lines in double front concessions are dealt with by a special provision, in the following terms :—

In any township in which the concessions have been surveyed with double fronts, that is, with posts or monuments planted on both sides of the road allowances between the concessions, and the division or side lines drawn from the posts at both ends to the centre of the concession, do not meet, and road allowances have been laid out along such lines, the council may by by-law provide for the opening and laying out (upon a survey made by an Ontario land surveyor, to be named in the by-law) of a roadway joining the ends of such road allowances.

(2) The centre of such roadway shall be determined by a straight line drawn along the centre of the concessions between the ends of such road allowances, unless it appears to the surveyor that any other line would be more suitable according to the circumstances of the case.

(3) The surveyor shall determine the compensation to be paid to persons whose lands are taken for opening and laying out the said roadway, and the amount so determined shall be paid to such persons by the municipal corporation of the township.

(4) A copy of the by-law shall be served upon all persons over whose lands the proposed road will pass; and any such person desiring to object to the surveyor named in the by-law may, within one month after service thereof upon him, serve on the clerk of the municipality and on the other persons interested a notice of objection to such surveyor together with an appointment returnable before the County Judge of the county in which the land lies.

(5) Upon the return of the appointment the Judge, after hearing all parties concerned, may confirm the appointment of the surveyor named in the by-law, or may name and appoint some other Ontario land surveyor to carry out the terms of the by-law; and in such case the surveyor so appointed shall act in the place and stead of the surveyor named in the by-law.

XLII.—*Local Improvements.*

The legislature has shewn such partiality for the local improvement system of taxation that it has made it compulsory on some towns in granting to them acts of incorporation.

Every township, city, town and village may pass by-laws for ascertaining real property benefited by local improvements, and they may assess by a special rate the real property benefited. The works for which the local improvement plan of taxation, or, as it is often called, the "frontage tax" system, is provided, embrace nearly every class of municipal work which is not for the general benefit. It includes the extension of a waterworks system and municipal lighting.

Where a common sewer has a sectional area of

more than four feet, one-third the cost comes out of the municipality, and the other two-thirds out of the lands benefited.

We are now referring to cases where it is optional with a municipality whether a work is to be done on a general rate or by the local improvement system. In some municipalities a general by-law is in force providing that all local improvements shall be done on the frontage tax system; such a general by-law requires the assent of the electors, and in the event of its repeal the property which has been assessed for local improvements shall remain exempt from general rates for like improvements. The time during which they shall so remain exempt is to be settled by arbitration, the arbitrator to be appointed by the County Judge.

Ordinary repairs and maintenance do not come within the application of the frontage tax. Any ratepayer who has been assessed under the special rate can apply to a Judge to compel the municipality to keep the work in repair.

There are three methods under any of which a work under the frontage tax plan can be carried out. One of these is by petition of the owners to to be benefited; another is on sanitary grounds; and the third is by the initiative method, i.e., where the council starts the proceedings.

We will first treat of the method by petition of the ratepayers.

The petition must be signed by at least two-thirds in number, representing at least one-half in value of property. The signers must be owners of the real property to be benefited.

After the council has ascertained and determined the proportion in number and value as aforesaid,

no name shall be removed from the petition unless by consent of the County Judge.

A lessee whose lease extends for a time long enough to cover the period of the assessment, and who has agreed to pay taxes, is an "owner" within the meaning of the local improvement clauses, and entitled to sign the petition instead of the owner of the freehold. But this law does not apply to townships.

The method of local improvements on sanitary grounds applies to drains or sewers. It is as follows:—If the council of any city, town or village upon the recommendation of the local board of health, affirm by a vote of two-thirds of all the members of the council at any regular meeting thereof, that it is desirable and necessary in the public interest to construct, make, enlarge or prolong, a drain, sewer or sewers, for the purpose of draining a particular locality for sanitary or drainage purposes, as a local improvement, it shall not be necessary for such council to give notice of the proposed assessment for such local improvement except the notice required of the sitting of the Court of Revision for the purpose of hearing complaints against such proposed assessment.

The third or initiative method is carried out firstly by the council declaring its intention of passing a local improvement by-law, and publishing a notice once a week for two weeks in two newspapers. The property owners can petition against the improvement within one month from the last publication. If a majority of such owners representing one-half in value sign the petition, then the proposed improvement shall not be carried out, and no second notice must be given to the council for two years.

No name is to be removed from the petition after the proportion of signers is ascertained, unless by consent of the County Judge.

The assessment and passing of any necessary by-law can be done either during the year in which the council gives the notice, or during the succeeding year.

An owner whose name is not on the assessment roll may sign a petition for or against an improvement.

A notice containing the following particulars:—

A general description of the property in respect of which it is given;

The nature of the proposed improvement;

The total cost thereof;

The amount of the proposed assessment on the property;

The time and manner in which it is payable;

Must be mailed to each person.

Ten days' notice of the Court of Revision must be published in a newspaper.

There is an appeal from the Court of Revision to the County Judge, who, however, is restricted in altering the assessment unless and so far as—

(*a*) Upon the evidence he finds that they have been incorrectly measured, or

(*b*) Unless lands other than those fronting or abutting upon the street, or place, or portion of a street whereon the work or improvement is proposed to be done or made, are alleged to be benefited and are brought into the scheme or assessed therefor, or

(*c*) Unless the proportion of assessment of corner lots, triangular or other irregular pieces of land situate at the intersections or junctions of streets, has to be modified on appeal to him, or

(*d*) Unless the share to be borne by the municipality in his judgment should be changed, or

(*e*) Unless he finds that the property in respect of which an appeal is brought cannot from its situation be benefited by such work of improvement.

Power is given to municipalities to borrow from banks or others the money necessary for local improvements until they are finally completed. The object of this is so as to avoid the necessity of making supplementary assessments, and so as to leave until the completion of the work the ascertaining of the exact cost.

The time for the payment of debentures under a local improvement by-law is to be within "the probable life of the work," as certified by the engineer or other officer.

Where special assessments are irregular, the council may have new assessments made, provided that the work has been undertaken under either one of the three methods mentioned above.

In ascertaining the cost of sewers, the cost of drains from sewer to the street line may be included.

Where other property receives benefit of sewer as well as that fronting on the street drained, this other property may have a special rate assessed against it, if the sewer is made of larger capacity than that required for the property fronting the street on which sewer is to be constructed.

Private drains, water mains, service pipes, etc., which the municipality consider necessary to be put in before a pavement is made, may be included in the cost of the pavement.

In assessing property for any local improvement,

corner lots, triangular or other irregular shaped pieces of land must receive special consideration, and the assessment of these may be reviewed on appeal to the Court of Revision or County Judge.

The council may in an equitable manner determine the proportion of cost of work in special cases where from any cause the properties are not equally benefited.

When the lands on one side of a drive or boulevard are a public park or square, or for other reasons are exempt from taxation, at least one-half of the cost shall be borne by the municipality generally.

In regard to the cost of constructing bridges or culverts and of opening and extending streets, property not fronting or abutting may be assessed where benefited. The proportion of cost between the owners of properties may be arranged as well as the share which the municipality generally should assume, and assessments of this nature are appealable to the Court of Revision and County Judge.

A township may purchase works or improvements already made, and tax the properties benefited. Three-fourths of the owners representing two-thirds in value of property must petition for such purpose.

Where a council declare by a two-thirds vote that the whole municipality is benefited by the construction of a bridge, culvert or embankment, by local improvement it may assess not more than one-half of the cost against the whole municipality. The assent of the electors is not required.

The council may permit owners to build or improve sidewalks in front of their lands, but it must

be under the direction of the council or an officer appointed for the purpose.

A city or town may by a two-thirds vote at a regular meeting pass a by-law to lay plank sidewalks on the local improvement plan, without petition or notice.

Granolithic, stone, asphalt, or brick sidewalks upon leading or business streets of a city or town which has not adopted the local improvement system in respect of sidewalks, may be put down at a cost of 40 per cent. out of the general funds, and the other 60 per cent. taxable under the local improvement plan. The consent of the electors is not necessary, but three-fourths of the members of the council must vote in the affirmative.

By an amendment passed in 1899 this proportion of 40 per cent. may be made "larger or smaller."

The cost of local improvements where they are opposite street intersections or crossings or exempt properties, may be borne by the council of the municipality if they think fit.

Property specially assessed for local improvements is exempt from general assessment for the same purpose, and there are special provisions for determining the period of such exemption.

Certain areas, districts, or sections may be set apart for being assessed by frontage tax for repairs of streets, cleaning, clearing of snow and ice, watering, sweeping, lighting, grass cutting and tree trimming.

Places of worship, universities and colleges which are exempt from general taxation, are nevertheless liable under the frontage tax system.

The assent of the electors is not necessary for a municipality to raise its share of local improvements.

In passing by-laws for general debts where it is always necessary to recite the existing debt of the municipality, it is not necessary to include local improvement indebtedness, but it is sufficient to state the general debt and that it is exclusive of local improvement debts.

Township or village councils may pass by-laws for lighting, waterworks or fire protection. They may by by-law define by metes and bounds what property is benefited, and tax the same accordingly.

The township council may also provide for the election of three trustees at the next and at each subsequent municipal elections, and such trustees to have the care, management, and control of the fire-engine appliances.

Only those who are taxed for fire protection are entitled to vote for trustees.

Two or more townships, whether in the same county or not, may purchase jointly a fire-engine and other appliances, or road-making machinery and appliances. The reeves are to be joint trustees for the care and control of such engine, machinery and appliances.

Townships have also the power (on petition of two-thirds of the ratepayers whose properties are proposed to be benefited and representing one-half in value), to assume the maintenance of abandoned toll roads. They may make part of the cost chargeable as a local improvement and part chargeable against the township.

In case *all* the owners of the property or lots abutting according to the original survey by the Crown on any road, street or public way in any part of any township, petition the council to macadamize, gravel, plank, or improve (by any

approved material) and to drain the road, street or public way, or to build a bridge, the council may procure an examination by an engineer or surveyor and may procure his plans, estimates and report on the work, showing the real property municipalities and corporations to be benefited thereby, and the owners or occupants who can use the same, and also a statement showing proportion of benefit to each, and the council may pass a by-law providing for the work or a portion to be done.

It may borrow the necessary funds and issue debentures for 20 years. The work may be extended beyond the municipality, and in such case the initiating municipality has the right to reimbursement the same as for drains under the Drainage Act.

The property specially assessed is to be exempt from any general assessment for a like purpose.

Counties may pass by-laws for local improvements in townships for making, repairing or improving a road, bridge, etc., upon a petition signed by at least two-thirds of the ratepayers affected by the by-law, who represent one half in value of property. Notice of the by-law must be posted up for a month in four of the most public places in the locality, and at the township council meeting place, and there must be three weeks' publication in a newspaper in the county town.

A county council may pass a by-law for acquiring roads, etc., lying within one or more townships, towns or villages, and levy special rate for their improvement. The by-law must be submitted to the electors in the portion of the county interested, and will apply only to those municipalities in which it receives a majority of votes. If car-

ried only in some municipalities the council can either drop or pass the by-law. In case it is finally passed, only the representatives of the municipalities favoring the by-law shall have a voice as to the expenditure of the money.

Cities and separated towns may, with the approval of the ratepayers qualified to vote on money by-laws, pass similar by-laws to assist in the purchase of any toll roads, in which the cities or separated towns may be interested, or may pass by-laws abolishing the market fees charged by them, on condition that certain toll roads therein named are made free.

XLIII.—*Powers of Municipal Councils as to Railway and Street Railway Companies.*

Any municipality may take stock in any railway, lend it money, guarantee its debentures or grant it a bonus.

The assent of the electors is necessary.

In case of stock subscription for $20,000 or upwards by the municipality, the head of the council shall *ex-officio* be a director of the company.

There are also special provisions that a portion of a township may aid a railway.

A township council may grant authority for building branch railways, tram and other railways along the township highways.

One-fourth of the ratepayers in a township, city, town or village, or in a portion thereof, and representing at least one-third in value in the municipality or portion, may petition the council to grant a bonus to a street railway, and if the majority of the ratepayers entitled to vote shall assent to the by-law it may be passed. When the by-law is

published for the voting thereon by the ratepayers, the agreement with the street railway must also be published in full.

Where there are two street railways operating in the same municipality, in case they cannot agree as to transfer tickets, resort must be to arbitration.

XLIV.—*Aiding Iron Smelting Works.*

Municipalities in Algoma, Manitoulin, Thunder Bay, Rainy River and Nipissing, and cities, may grant aid by way of bonus to any iron or other smelting works. The assent of the majority of the electors voting as well as one-third of those entitled to vote is necessary.

Security may be taken for compliance with the terms on which bonus is given.

The issue of the debentures may be postponed until the conditions of the by-law have been fulfilled.

The municipality may acquire land for the smelting works and may convey same with the assent of the electors.

XLV.—*Aiding Grain Elevators.*

The council of any municipality may pass by-laws for granting aid by way of bonus to promote the establishment of grain elevators, in the same manner and to the same extent, and subject to the like terms and conditions as in case of by-laws for granting aid for the promotion of iron smelting works.

XLVI.—*Enforcement of By-laws.*

A municipality may provide a fine or penalty of not more than $50.00, exclusive of costs for (*a*)

neglect of duty or refusing to accept office, and (*b*) for breach of any of the by-laws of the corporation.

Such fine may be collected by distress and sale, and in case if not sufficient distress, then by imprisonment. There may be six months' imprisonment for breach of a city by-law, or a by-law of any municipality for the suppression of houses of ill-fame, and not exceeding twenty-one days in other cases.

Where the act itself and not a by-law imposes a penalty, the period may be thirty days.

A by-law forbidding acts or prohibiting certain things and not providing a penalty for infraction of the by-law is nugatory.

XLVII.—*Police Villages.*

In the appendix to the report of the Ontario Bureau of Industries, 1896, Mr. C. C. James, the Deputy Minister of Agriculture, writes of police villages as follows :—

There is a condition intermediate between that of an unincorporated village and an incorporated village known as "police village." The county council may on petition erect an unincorporated village into a police village. This gives the inhabitants the right to elect three persons known as police trustees, whose business it is to improve the streets, construct drains and sidewalks, and to enforce certain statutory regulation in regard to the prevention of fire and explosions, and to prohibit nuisances. The police trustees get their money for expenditure from the township council by a special tax on the village.

To this it may be added that in 1895 the Legislature gave power to the police trustees to establish

parks, garden, or places of exhibition. The assent of the electors is not necessary.

In regard to the boundaries of a police village, these are fixed by the county council.

MUNICIPAL TAX LAW.

I.—*Property Liable to Taxation.*

The property liable to taxation is either real or personal property.

Real property is defined as including "all buildings or other things erected upon or affixed to the land, and all machinery or other things so fixed to any building so as to form in law part of the realty, and all trees or underwood growing upon the land and land covered with water, and all mines, minerals, quarries and fossils in and under the same except mines belonging to Her Majesty." It has been held by judicial decisions that a bridge over a river, water mains, water pipes, and other apparatus, gas mains and pipes, rails, poles, wires and cables of telegraph, telephone, and street railway companies and switch boards and telegraph instruments are assessable as realty.

Personal property is defined as including "all goods, chattels, interest on mortgages, dividends on bank stock, dividends on shares or stocks of other incorporated companies, money, notes, accounts and debts at their actual value, income and all other property, except land and real estate and real property as above defined," but certain exemptions which will be mentioned hereafter are allowed. It has been held by judicial decision that steamboats, the interest of a lessee in a road

company, insurance premiums, and interest on the reserve fund of an insurance company, are assessable as personalty.

While incomes of Ontario Government officials are assessable those of the Dominion Government officials are not.

The method of taxation must be uniform, without any discrimination. It must be laid equally upon the whole rateable property, real and personal, of the municipality. And it must be according to the assessed value. It cannot be on any one or more kinds of property in particular, or in different proportions. Thus the real estate of a municipality cannot be taxed and the personal property exempted. Nor can a higher rate of taxation be imposed on non-residents than on residents.

II.—*Exemptions.*

The property both real and personal exempt from taxation may shortly be described as follows:

All property belonging to Her Majesty.

Indian lands unoccupied or occupied officially.

Every place of worship and land used in connection therewith, churchyards or burying grounds. But these are assessable for local improvements.

Universities, colleges, high schools, or other incorporated seminaries of learning. But these are assessable for local improvements.

Every public school, city or town or township hall, court-house, gaol, house of correction, lock-up house, and public hospital with the land attached thereto, and the personal property belonging to each of them.

Public roads, ways, and squares.

Municipal property.

Public parks.

Provincial penitentiary, Central prison, and Provincial Reformatory.

Industrial farms, poor houses, alms houses, orphan asylums, houses of industry, lunatic asylums, public libraries, Mechanics' Institutes, scientific institutions, and agricultural and horticultural society buildings.

Personal property and official income of the Governor-General and the official income of the Lieutenant-Governor.

Land occupied by military or naval officers, etc., and then pay salaries, pensions, etc.

Personal property of officers in full pay.

All pensions under $200.00.

All grain, cereals, flour, live or dead stock in transit.

All horses, cattle, sheep and swine of farmers; also their farming implements and vehicles and their grain and other farm products.

Incomes of farmers and the incomes of merchants, mechanics or other persons derived from capital liable to assessment.

Personal property secured by mortgage or provincial or municipal debentures.

Dividends only of bank stock are to be assessed, and not the shares themselves.

Stocks in companies when the holders of such stocks have personal estate liable to assessment.

The same rule as to bank stocks and dividends applies to railway and building society stocks.

Toll road stock and dividends.

All personal property owned out of the province except as hereinafter mentioned.

So much of the personal property of any person as is equal to the just debts owed by him on account of such property. This does not include, as it will be seen, real estate, so that real estate is assessable without any exemption on account of a mortgage.

Personalty under $100.00.

Personal earnings up to $700.00 and annual income other than personal earnings up to $400.00, but no greater exemption than $700.00 in all is allowed, whether income is derived from personal earnings or other sources, or from the two combined.

Rental or other income derived from real estate, except interest on mortgages.

Household effects, books and wearing apparel.

Steamboats, sailing vessels, tow barges and tugs; this does not apply to income derived from these.

Any one who is entitled to the exemption from income assessment need not avail himself of it, but may require the assessor to enter his name on the assessment roll. In this way he becomes a voter when not otherwise qualified.

III.—*Farm Lands in Towns and Villages.*

In any towns or villages in which there are lands held and used as farm lands only, and in blocks of not less than five acres by any one person, such lands shall be assessed as farm lands, whether divided into building lots or not.

It is also provided where such farm lands are not benefited to as great an extent by water works, sidewalks, sewers, street lighting and watering, the council shall annually, at least two months before

striking the tax rate, pass a by-law exempting or partly exempting such lands. This provision came into force 14th April, 1892, and does not apply to any debenture indebtedness incurred on account of these matters prior to this date.

Any person claiming exemption must notify the council within one month from the time fixed for the return of the assessment, such notice to indicate the land and its quantity.

Any person claiming exemption can appeal to the county Judge within 14 days after the passing of the by-law. Notice of appeal to be given in to the clerk.

Exemption from income assessment need not be claimed by a person entitled. He can require his name to be entered on the assessment roll so as to be able to vote at municipal elections, when he is not otherwise qualified to vote.

Real property in Ontario, but owned out of the Province, is assessable.

So is personal property in Ontario which is in the control of an agent for a non-resident owner.

IV.—*Duties of Assessors.*

Every assessor shall prepare an assessment roll, in which, after diligent inquiry, he shall set down according to the best information to be had :—

(*a*) The names and surnames in full, if the same can be ascertained, of all taxable persons resident in the municipality or in the district for which the assessor has been appointed, who have taxable property therein ;

(*b*) And of all non-resident owners who have given the notice in writing requiring their names to be entered on the roll.

(*c*) The description and extent or amount of property assessable against each.

There are also various other particulars which the assessors are required to place on the roll. These particulars are outside the immediate object of the assessment required for statistical purposes. They are familiar to every taxpayer who has seen an assessment schedule.

The assessor shall accept the statement of a ratepayer or a statement made on his behalf and by his authority, and not otherwise, that he is a Roman Catholic, as sufficient *prima facie* evidence for placing such person in the proper column, or if the assessor knows personally any ratepayer to be a Roman Catholic, this shall also be sufficient for placing him in such column.

The mayor and assessment commissioner must see that the assessor makes out his roll.

A farmer's son, bona fide resident on the farm of his father or mother, must be entered on the roll.

If the father is living, and either father or mother is the owner of the farm, the son or sons must be assessed with the father, all as joint owners.

If the father is dead and the mother owns the farm, the son or sons must be assesssed as tenants under the mother.

Occasional or temporary absence for a time, or time (not exceeding in the whole six months of the twelve prior to the return of the roll) does not disentitle a son to be assessed. (See also page 37.)

In municipalities where the Manhood Suffrage Registration Act is not in force, the assessor is required to place on the roll as a voter under the Ontario Election Act those who furnish him with affidavits in either of the following forms :—

Form of affidavit by person claiming to be placed on the assessment roll as a voter.

I, , make oath and say as follows :—

I am a British subject by birth (*or* naturalization), and I have resided in this Province for the nine months next preceding the day of , in the present year (*the day to be filled in here is the date on which by statute or by-law the assessor is to begin making his roll*).

I was at the said date in good faith a resident of and domiciled in (*giving name of municipality for which the assessor is making his roll*), and I have resided therein continuously from the said date, and I now reside therein at (*here give the deponent's residence by the number thereof, if any, and the street and locality whereon or within the same is situated, if in a town or village. If the residence is in a township give the concession wherein, and the lot or part of lot wherein it is situated*).

I am of the full age of 21 years, and am not disqualified from voting at elections for the Legislative Assembly of Ontario.

Sworn before me at in the County of this day 19

Signature of J.P., etc.

Signature of Voter.

Form of affidavit for same purpose as Form I, but where the person has been temporarily absent from the municipality.

I, , make oath and say as follows :—

I am a British subject by birth (*or* naturalization), and I have resided in this Province for the nine months next preceding the day of in the present year (*the day to be filled in here is the date on which by statute or by-law the assessor is to begin making his roll*).

I was at the said date in good faith a resident of and domiciled in (*giving the name of municipality for which the assessor is making his roll*) and have resided therein continuously from the said date, and I now reside therein at (*here give the deponent's residence, by the number thereof, if any, and the street or locality whereon or wherein the same is situated, if in a town or village. If the residence is in a township give the concession wherein and lot or part of lot whereon situated*).

And I have not been absent from this Province during the nine months, except occasionally or temporarily, in the prosecution of my occupation as (*mentioning as the case may be*, a lumberman, *or* mariner, *or* fisherman, *or* as a student in attendance in an institution of learning in the Dominion of Canada, *naming the institution if absent as student*).

I am of the full age of 21 years and am not disqualified from voting at elections for the Legislative Assembly for Ontario.

Sworn before me at in the County of this day of 19

Signature of J.P., or Commissioner, etc. } *Signature of Voter.*

The above oaths may be taken before any assessor or any Justice of the Peace, Commissioner for taking affidavits, or Notary Public.

The assessor must make reasonable inquiries to ascertain those who are entitled to be placed on the roll as qualified to be voters.

A student at college is not to be placed on the roll unless he has no other place of residence.

A prisoner under sentence, a patient in a lunatic asylum, an inmate of a poor house or house of industry, or an inmate receiving charitable support in a charitable institution receiving provincial aid, must not be placed on the roll as qualified to vote.

Complaints of omission from the roll or against any one wrongly entered thereon may be made to the Court of Revision or to the County Judge, under the Voters' List Act, when the voters' lists are to be revised.

Lists of children giving name, age and residence between 8 and 14 years of age with the name of parents or guardians are to be entered by the assessor in a book provided by the clerk, said book to be returned to the clerk for the use of the truant officer and others.

A census of the children between 5 and 21 years of age must be made, as the clerk is to report such census to the Public School Inspector and the Secretary of the Board of Trustees. In townships

the report is to be made to the division inspectors and the secretaries of each school section.

Land shall be assessed in the municipality in which the same lies, and in the case of cities and towns, in the ward in which the property lies (and this shall include the land of incorporated companies, as well as other property); and where any business is carried on by a person in a municipality in which he does not reside, or in two or more municipalities, the personal property belonging to such person shall be assessed in the municipality in which such personal property is situated, and against the person in possession or charge thereof, as well as against the owner.

Land occupied by the owner shall be assessed in his name, but where a married woman is assessed as owner, the name of the husband shall also be entered upon the assessment roll as an occupant.

Land not occupied by the owner, but of which the owner is known, and, at the time of the assessment being made, resides or has a legal domicile or place of business in the municipality, or has given the notice requiring to be assessed, shall be assessed against the owner alone, if the land is unoccupied, or against the owner and occupant, if the occupant is any person other than the owner.

If the owner of the land is not resident within the municipality, but is resident within this Province then, if the land is occupied it shall be assessed in the name of and against the occupant and owner, but if the land is not occupied and the owner has not requested to be assessed therefor, then it shall be assessed as land of a non-resident.

In the case of real property owned by a person not resident within this Province, who has not re-

quired his name to be entered on the assessment roll, then if the land is occupied it shall be assessed in the name of and against the occupant as such, and for the purpose of imposing and collecting taxes upon and from the same land he shall be deemed the owner thereof, but if the land is not occupied and the owner has not requested to be assessed therefor, then it shall be assessed as land of a non-resident; and it shall not be necessary that the name of such non-resident or owner be inserted in the assessment roll, but it shall be sufficient to mention therein the name of the reputed owner or the words "Owner unknown," according to the assessor's knowledge or information.

Land purchased from and mortgaged to the Crown is to be assessed according to the purchaser's interest. No arrears of taxes more than six years are collectible against property of this decription.

The letter "F" is to be placed opposite the name of the owner, and the letter "T" opposite that of a tenant or occupant.

Taxes may be recovered against any owner, tenant or occupant, or from any future owner, tenant or occupant. This, however, does not affect the rights of the parties as between themselves.

Lands owned by more than one person are to be assessed in all their names when given to the assessor. In the case of a non-resident who has not requested his name to be placed on the assessment roll, the property is to be assessed in the names furnished to him, and they can have recourse against the non-resident.

If a member of a partnership so requests he may

be assessed in his own name for partnership property.

An incorporated company, by notice to the clerk, may require a certain portion of its real and personal property to be assessed for Roman Catholic separate school purposes. The notice remains in force until withdrawn.

A tenant may pay taxes and deduct same from rent, when he has not agreed to pay taxes.

Except mineral lands, real and personal property must be estimated "at their actual cash value, as they would be appraised in payment of a just debt from a solvent debtor."

Mineral lands are to be valued as agricultural lands in the neighborhood, but the income of the mine is to be subject to taxation the same as other incomes.

In assessing vacant ground, or ground used as a farm, garden, or nursery, and not in immediate demand for building purposes, in cities, towns and villages (whether incorporated or not) the value of such vacant or other ground shall be that at which sales of it can be freely made, and where no sales can be reasonably expected during the current year, the assessors shall, where the extent of such ground exceeds two acres in cities and ten acres in towns and incorporated villages, value such lands as though it was held for farming or gardening purposes, with such percentage added thereto as the situation of the land reasonably calls for.

Such vacant land, though surveyed into building lots, if unsold as such, may be entered on the assessment roll as so many acres of the original block or lot, describing the same by the description of the block, or by the number of the lot and con-

cession of the township in which the same is situated, as the case may be.

In such case, the number and description of each lot comprising each such block shall be inserted in the assessment roll; and each lot shall be liable for a proportionate share as to value, and the amount of the taxes if the property is sold for arrears of taxes.

Such vacant land may, though divided into lots, be described in bulk as so many acres of the original block or lot, but the number and description of each lot must be placed on the roll, and each lot shall bear its share of the whole assessment.

Paddocks, parks, lawns and pleasure grounds are assessable at a valuation which at 6 per cent. would yield a rental for the purposes for which they are used. The council may, by by-law require them to be assessed like other grounds.

Islands used as summer resorts not more than ten acres in extent, and on which the owner does not reside more than three months in the year, are exempt from statute labor.

On or before 1st February each year, railway companies must furnish clerks with statements showing:—

1. The quantity of land occupied by the roadway and the actual value thereof, according to the average value of land in the locality, as rated on the assessment roll of the previous year.

2. The real property (other than the roadway) in actual use and occupation by the company and its value; and

3. The vacant land not in actual use by the company, and the value thereof as it held for farming or gardening purposes.

The clerk thereupon communicates the statement to the assessor who makes his assessment and serves notice on any station agent showing the amount of assessment for each description of property mentioned in the statement.

Toll roads owned by individuals or companies shall be assessed as real estate, the assessor taking into consideration the value of (1) the land occupied by the road, (2) the material employed in the superstructure, (3) toll houses, buildings and gates on the road, (4) quarries and gravel pits and roads to and from such places, but not bridges 100 feet in length or over and their approaches.

Toll roads are to be assessed in each municipality for the part in such municipality.

Lands of non-residents are to be inserted separately and they are to be headed "Non Residents' Land Assessments."

The assessment of income derived from a trade, profession or other source is to be based on the earnings of the year previous to the assessment, there being deducted therefrom the exemption already mentioned.

A business tax may be imposed by the municipality not to exceed seven and a half per cent. of the annual value of the premises in which a merchant carries on his business. Different kinds of business may be classified so as to provide different rates for each class.

The annual value itself is to be calculated at seven per cent. of the assessed value.

Where a person holds shares in the name of a trustee the beneficial owner may be assessed in respect of them.

Personal property of non-residents is assessable

like property of residents, the place where it may happen to be being where it is assessable. This does not apply to dividends, or debts due to the non-residents.

Personal property of incorporated companies is assessable, but where the assets of the company are wholly or principally real estate, then its personal property is exempt. The income derived by shareholders, as already mentioned, is assessable.

Partnership stock is assessable where the business is carried on. If carried on in two or more places, each branch shall be assessed. In each municipality where the businsss is carried on the firm must produce, if required, a certificate of the amounty of personal property assessed against it elsewhere.

Wherever a person carries on a trade, profession or calling, he must be assessed for all personal property in the municipality or ward where he has his farm, shop, factory, office or other place of business.

Where he has two or more places of business he is assessed for each in the municipality where it is ; if this cannot be done, he shall be assessed for part in one, and part in another municipality, being required to produce at each place of business a certificate of the amount of personal property assessed against him elsewhere.

If he has no place of business, he shall be assessed at his place of residence.

Salaries are to be assessed where they are earned, if this place is different to the place of residence, but the person assessed may be required to produce a certificate of his assessment. Where

the law prescribes where an official is to reside, his salary is to be assessed at his place of residence, wherever such salary may be earned.

The personal property of a non-resident may be assessed against any resident agent or trustee.

Each joint owner of personal property is entitled to be assessed as for his own separate interest.

An assessor must make inquires to prevent the creation of false votes, by persons applying to be placed on the roll, who have no right to be assessed.

On the other hand, those who are entitled to be assessed, are not required to request their names to be put on the roll.

Fines and penalties are imposed on assessors for dereliction of duty, to the amount of $200.00 and six months' imprisonment respectively.

Particulars respecting property must be furnished to assessors by persons assessable and they must do this in writing if required.

Detailed particulars of this nature must be furnished by incorporated companies as to their shareholders, the amount of stock held by them, the dividends paid, etc.

Statements furnished as above mentioned are not binding on the assessor, nor do they excuse him from making further necessary inquiries.

The assessor must give to everyone rated an assessment schedule.

The assessment must be begun not later than 15th of February and completed on or before April 30th. But in cities, towns and villages, the councils may pass by-laws as follows, that is to say :—

In cities, towns and villages, the council, instead

of being bound by the periods above mentioned for taking the assessment, and by the periods named for the revision of the rolls by the Court of Revision and by the County Judge, may pass by-laws for regulating the above periods, as follows, that is to say:—For taking the assessment between the 1st day of July and the 30th day of September, the rolls being returnable in such case to the city, town or village clerk on the first day of October; and in such case the time for closing the Court of Revision shall be the 15th day of November, and for final return by the Judge of the County Court the 31st day of December; and the assessments so made and concluded may be adopted by the council of the following year as the assessment on which the rate of taxation for said following year shall be levied; and in the year following the passing of the by-law, the council may adopt the assessment of the preceding year as the basis of the assessment of that year; provided, nevertheless, that in cities containing a population of 30,000 or more the assessment may be made between the 1st day of May and the 30th day of September.

Where there has, from any cause, been delay in so completing the final revision of the said roll beyond the said 31st day of December, the council may, notwithstanding, adopt the assessment when finally revised, as the assessment on which the rate of taxation for the said following year shall be levied.

Where an addition of any part of the localities adjacent to any city or town has been made to said city or town, in any year subsequent to the 30th day of September, the council of said city or town

may pass a by-law in the succeeding year adopting the assessment of the said addition as last revised while a part of the adjoining municipality as the basis of the assessment for said part of that year, although the assessment of the remainder of the city or town has been made, and the rate of taxation has been levied in accordance with the preceding provisions of this section ; and the levying of a proportionate share of the taxation upon said addition shall not invalidate either the assessment of the remainder or the tax levied thereon ; and the qualification of municipal voters in said addition shall for the succeeding year be the same as that required in the municipality from which the part has been taken.

In case the council deem it advisable to adopt the above provisions in any year for which there has been an assessment made under the ordinary rule, the council, instead of making a second assessment in the same year, may pass a by-law adopting the assessment roll previously made and revised in such year, and such assessment shall be subject to revision.

There are special provisions relating to the City of Toronto, allowing separate dates for returns of rolls by ward assessors, and extending time for revision of rolls.

Payment of taxes by instalments is now governed by an amendment passed in 1899, which is to the effect that the council may pass a by-law to have taxes paid in bulk or in instalments. If instalments are paid punctually, the time for payment of the remaining instalments stands good, but default in payment forfeits this privilege and renders the remaining instalments forthwith payable.

The council may allow a discount for payment on or before a day or days named, and may add a percentage no greater than five per cent. for non-payment on such days.

The discount or percentage may be on a sliding scale according to time.

Notice of the provisions of the by-law must be given in concise form on the written demand for taxes made by the collector.

County councils may pass by-laws for taking the assessment in towns, townships and villages, between the 1st day of February and the 1st day of July.

If such by-law extends the time for making and completing the assessment rolls beyond the 1st day of May, then the time for closing the Court of Revision shall be six weeks from the day to which such time is extended, and the time for final return in case of appeal shall be twelve weeks from that day.

V.—*Court of Revision.*

In cities the Court of Revision consists of three members, one appointed by the city council, one by the mayor, and the third the official arbitrator. If there is no such official, then the sheriff of the county is the third member. In case the office of sheriff is vacant or he is unable to act, the registrar takes his place. In Toronto the members may receive not more than $500.00 per annum; in cities of over 30,000 they may receive $300.00, and in other cities "such sum per annum as the council may by by-law or resolution provide."

No member of a city council or city official shall be a member of the Court of Revision.

The members must be appointed before 1st of

March, otherwise those already holding office will continue.

Two are a quorum in city Courts of Revision.

In other municipalities where the council consists of five members only, such five members are the Court of Revision. If there are over five members in the council, then the council appoints five to form the Court of Revision.

Three form a quorum.

The following oath is taken by each member before the clerk :

I, , do solemnly swear (*or* affirm) that I will to the best of may judgment and ability, and without fear, favor or partiality, honestly decide the appeals to the Court of Revision, which may be brought before me for trial as a member of said court.

The clerk of the municipality is the clerk of the court.

The first sitting of the Court of Revision shall not be held until after the expiration of at least ten days from the expiration of the time within which notice of appeals may be given to the clerk.

The court or a member may administer oaths and may issue a summons to any witness. If a witness fails to attend, he incurs a penalty of not more than $25.00. If the witness resides more than three miles from the place of trial, he is entitled to 75 cents a day and his travelling expenses.

A notice of appeal must be given within fourteen days after the time when the roll is required by law to be returned, or after the roll is returned, in case it has not been returned within the time fixed.

Any elector can appeal as to any person being assessed too high or too low.

The clerk must post up a list of the complaints, and must enter the appeals in the order received

by him. The court must proceed with the appeals in the same order, as nearly as may be, but may grant an adjournment or postponement of any appeal.

The clerk must publish in a newspaper ten days' notice of the Court of Revision, leave a list of the appeals with the assessor, and notify the parties interested.

The proceedings at the Court of Revision are not very formal. Any person complaining of over-assessment on personal property or income can make a declaration according to either one of three forms in the Act, and if the court is dissatisfied with the declaration, evidence on oath may be taken.

In other cases the court, after hearing the complaint, and the assessor, and any witness adduced, and, if deemed desirable, the person complained against, shall determine the matter, and confirm or amend the roll accordingly. And the court may, in determining the value at which any land shall be assessed, have reference to the value at which similar land in the vicinity is assessed. And in all cases which come before the court it may increase the assessment or change it by assessing the right person, the clerk giving the latter, or his agent, four days' notice of such assessment within which time he must appeal to the court if he objects thereto.

It shall not be necessary to hear upon oath the complainant or assessor, or the person complained against, except where the court deem it necessary or proper, or where the evidence of the person is tendered on his own behalf or required by the opposite party.

If either party fails to appear, either in person or by an agent, the court may proceed *ex parte*.

Where it appears that there are palpable errors which need correction, the court may extend the time for making complaints ten days further, and may then meet and determine the additional matter complained of, and the assessor may, for such purpose, be the complainant.

The business of the Court of Revision must be completed before 1st July, except in unorganized districts, where the council fixes the time for the return of the roll, and two months after the return is the time fixed by the Court of Revision to finish its work.

In case any person appeals against his assessment upon any ground, the Court of Revision, or the Judge of the County Court, as the case may be, may reopen the whole question of the assessment, so that omissions from or errors in the assessment may be corrected, and the accurate amount for which the assessment should be made be placed on the assessment roll by the Court or Judge, before handing the same over to the clerk.

After the roll is finally revised it becomes binding, notwithstanding any defect or error committed in or with regard to it, or any defect, error or misstatement in assessor's notice to ratepayers.

The Court of Revision may remit or reduce taxes at any time either before or after 1st July, in any of the following cases :—

(*a*) Any person assessed for a tenement which has remained vacant more than three months in the year ;

(*b*) Any person who declares himself from sickness or extreme poverty unable to pay the taxes ;

(*c*) Or who by reason of any gross and manifest error in the roll, as finally passed by the court,

has been overcharged more than 25 per cent. on the sum he ought to be charged.

And the court may, subject to the provisions of any by-law in this behalf, remit or reduce the taxes due by any such person, or reject his petition ; and the council of any local municipality may from time to time make such by-laws, and repeal or amend the same.

According to an amendment passed in 1899, whenever it shall be shown to the satisfaction of the court that taxes are or have become due and owing upon a parcel of land assessed in one block, but which block has subsequently been subdivided, the court, on an application of or on behalf of any person claiming to be the owner of one or more lots, or one or more parcels, may after due notice of the application to all owners, direct the apportionment of the taxes in arrear between the owners in proportion to values, and regard being had to all special circumstances.

An appeal may be made by any owner to the County Judge.

Non-residents may appeal before 1st May of the year following the assessment in cases where it is shewn that discrimination is made against them.

VI.—*Appeals from the Court of Revision.*

An appeal to the County Judge shall lie at the instance of the municipal corporation, or at the instance of the assessor, or assessment commissioner, or at the instance of any ratepayer of the municipality, not only against a decision of the Court of Revision on an appeal to the said court, but also against the omission, neglect or refusal of the said court to hear or decide an appeal.

Service of notice of appeal is to be made on the clerk within five days after the time limited for the closing of the Court of Revision.

The clerk forwards the lists of appeals to the Judge, who thereupon appoints a time and place for hearing them. The clerk notifies the parties and posts up the list of appellants, etc.

The proceedings in appeal to the Judge are to be entitled as follows :—

In the matter of appeal from the Court of Revision of the , of

....
Appellant,

and

....
Respondent.

and the same need not be otherwise entitled.

The decision of the Judge is final, and after he has finally revised the roll, a certified copy must be transmitted by the clerk to the county clerk, but by an amendment passed in 1899 the county council may pass a by-law permitting clerks of local municipalities to transmit instead a summarized statement of the contents of the roll, showing the total population of the municipality and the total assessment of each of the various classes of property, but the clerk of every local municipality shall nevertheless transmit a copy of the roll to the county clerk every third year, and whenever in other years he may be required to do so by the County Judge, or by resolution of the county council.

Where over $20,000 assessment is involved, appeals may be made from the Court of Revision to a board of County Judges, the person making the appeal being required to deposit $75.00 to meet travelling expenses of the Judges.

There may be an appeal from the board of County Judges to the Court of Appeal.

VII.—*Equalization of Assessments.*

County councils must not later than the 1st July make examination of the assessment rolls of the different towns, townships and villages for the preceding financial year for the purpose of equalizing the assessment rolls.

This is a work the difficulty of which has often been spoken of by Judges, and the legislature has made no hard and fast rule as to the method of arriving at an equalization.

If any municipality is dissatisfied with the action of any county council in increasing or decreasing, or refusing to increase or decrease the valuation of any municipality, the proceedings shall be as follows :—

The municipality so dissatisfied may appeal from the decision of the council at any time within ten days after such decision by giving to the county clerk notice in writing, which notice shall state whether the municipality appealing is willing to have the final equalization of the assessment made by the County Judge.

Every county council, at the same session in which the assessment has been equalized, shall determine whether the council is willing to have the final equalization of the assessment, in case of appeal, made by the County Judge.

Upon receiving notice of appeal, in case any party to the appeal has objected to the final equalization being made by the County Judge, the county clerk shall forthwith notify in writing the Provincial Secretary of such objection, giving the

name or names of the municipality or municipalities so objecting.

The Lieutenant-Governor-in-Council, upon receiving the notice in writing from the County Clerk, may appoint two persons, one of whom shall be the sheriff or registrar of the county in which the appeal is made, and the other a judge of another county who, together with the County Judge, shall form a court, and the said court shall at such time and place as the Lieutenant-Governor-in-Council may appoint, proceed to hear and determine the matter of appeal either with or without the evidence of witnesses, or with such evidence as they may decide upon hearing, and may examine witnesses under oath or otherwise, and may adjourn from time to time, and, except as provided in section 58 and 61 of the Assessment Act, the judgment of the said court shall not be deferred beyond the first day of August next after the notice of the appeal, and the court shall equalize the whole assessment of the county.

The judge of the other county shall be entitled to a reasonable allowance for his services, the same not to exceed $10.00 a day, besides his travelling and other expenses, and the County Judge, sheriff or registrar shall also receive a reasonable sum, not to exceed $10.00 each per day, and to be paid by the county.

Any two members of such court shall constitute a quorum, and such court may proceed and adjudicate upon such appeal, notwithstanding the office of sheriff or registrar or County Judge is vacant.

Where all the parties to the appeal have agreed as above provided, to have the final equalization of the assessment made by the County Judge, the

County Clerk shall forthwith notify in writing the County Judge, and the County Judge shall appoint a day for hearing the appeal, not later than ten days from the receipt of such notice of the appeal, and may on such day proceed to hear and determine the matter of appeal, and may adjourn the hearing from time to time, but except as provided in sections 58 and 61 of the Assessment Act, the judgment shall not be deferred beyond the 1st day of August next after such appeal, and the judge shall equalize the whole assessment of the county.

The right of appeal shall exist whether county valuators have been appointed or not, and upon any such appeal the report of the county valuators shall be open to review by the court or judge as herein provided.

The costs incurred in the prosecution and opposing of such appeal respectively shall be borne and paid as directed by the County Judge or court as the case may be, and not otherwise, and shall be subject to taxation on the County Court scale by the clerk of the County Court of the said county.

In the event of the assessment of any one or more municipalities being reduced or increased by the County Judge or the court, directions shall be given by the said judge or court to the County Clerk to increase or reduce the rate imposed by the by-law of the county council so that such rate will, calculated upon the finally revised and equalized assessment, produce the sum which such by-law is intended to provide.

The equalization can be done by the county council even though a copy of assessment roll is not returned by the clerk of the local municipality. They proceed "according to the best information obtainable."

If the county council appoints valuators, their report must be attested on oath.

The county council in apportioning a county rate among the different municipalities shall, in order that the same may be assessed equally on the whole county, make the amount of property returned on the assessment rolls the basis on which the apportionment is made.

In the case of a new municipality the assessment roll of the municipality of which it formed a part may be used in making the equalization.

Where a sum is to be levied for county purposes, or by the county for the purposes of a particular locality, the council of the county shall ascertain, and by by-law determine what portion of such sum shall be levied in each township, town or village in such county or locality.

VIII.—*Statute Labor.*

Persons in naval or military service on full pay and volunteers (not assessed for property) are exempt from statute labor. Firemen in certain rare cases are also exempt.

All others not assessed or whose taxes do not amount to $2.00, who are over 21 years and under 60 years, are liable in cities, towns and villages to a $1.00 tax. This is commonly called "poll tax."

The council may abolish or reduce this tax.

If a person produces a certificate of having performed statute labor or paid the tax elsewhere, he is exempt.

Every male inhabitant of a township between 21 and 60 years of age is liable to one day's statute labor.

The township council can reduce or abolish statute labor.

The ratio of statute labor in townships to property assessment is as follows :

Assessment not more than $300.00, 2 days.
" $300.00 to 500.00, 3 "
" 500.00 to 700.00, 4 "
" 700.00 to 900.00, 5 "

and for every $300.00 over $900.00, or any fractional part over $150.00, one additional day.

Work done at extinguishing bush fires is to be allowed on account of statute labor, when such work is done under direction of a fire guardian, fence viewer, pathmaster, or highway overseer.

Statute labor may be commuted for the whole township or part for $1.00 a day, or less, and when there is no by-law the commutation is $1.00.

Farmers' sons rated as such are liable for statute labor as if they were not assessed. There was special legislation as to exemption of tenant farmers' sons, which was repealed in 1899.

Payment of tax in lieu of statute labor may be enforced by prosecution before a Justice of the Peace.

Statute labor taxes are to be added to arrears the same as any other tax.

Non-residents who have not required their names to be entered on the roll, cannot perform statute labor, but must pay the tax.

In townships which are not incorporated twenty resident landholders may authorize a person named in a requisition to call a public meeting, or in case such person fails to do so, then the meeting may be called by any three of the signers. The meeting may elect three, four or five road commission-

ers who hold office until the 31st December. The commissioners meet within a fortnight after election and appoint the time and place for performance of statute labor, the time to be between 20th June and 20th July.

Each owner or locatee of land may be required each year to perform two days' labor for every one hundred acres he holds, and for the first ten acres which he has cleared after the first ten he may be required to perform one day's additional labor, and for every twenty acres over and above the first ten, one additional day's labor, and each householder may be required each year to perform one day's labor.

Any landowner owning not less than 100 acres, may be required to perform statute labor as the commissioners may direct, but not exceeding the scale provided for as above mentioned where the land is in part cleared, and not exceeding two days where no part of the land is cleared.

There is also power to commute, and penalties provided for non-performance of statute labor.

IX.—*Collection of Taxes.*

The collector on receiving his roll must at once proceed to collect.

In the written or printed notice which he leaves as a demand for the taxes the different rates and the amount on the dollar for each rate must be shown. It is not sufficient to mention the aggregate amount.

If the ratepayer fails to pay within fourteen days, distress may be made, and the following are the goods on which a levy can be made for taxes on real estate :—

1. Upon the goods and chattels, wherever found, within the county in which the local municipality lies, belonging to or in possession of the person who is actually assessed for the premises, and whose name appears upon the collector's roll for the year, as liable therefor ;

2. Upon the interest of the person assessed in any goods on the premises, including his interest in any goods to the possession of which he is entitled under a contract for purchase or a contract by which he may or is to become the owner thereof upon performance of any condition ;

3. Upon the goods and chattels of the owner of the premises found thereon, whether such owner is assessed in respect of the premises or not ;

4. Upon any goods and chattels on the premises, where title to the same is claimed in any of the ways following ;

(*a*) by virtue of an execution against the owner or person assessed ; or

(*b*) by purchase, gift, transfer or assignment from the owner or person assessed whether absolute or in trust, or by way of mortgage or otherwise ; or

(*c*) by the wife, husband, daughter, son, daughter-in-law or son-in-law of the owner or person assessed, or by any relative of his, in case such relative lives on the premises as a member of the family ; or

(*d*) where the goods liable for the taxes have been exchanged between two persons by the one borrowing or hiring from the other for the purpose of defeating the claim of, or the right of distress for the non-payment of taxes.

And for taxes on personal property :—

1. Upon the goods and chattels of the person

assessed wherever found within the county in which the local municipality lies for judicial purposes ;

2. Upon the interest of the person assessed in any goods to the possession of which he is entitled under a contract for purchase, or a contract by which he may or is to become the owner thereof upon performance of any condition ;

3. Upon any goods and chattels in the possession of the person assessed, where the title to the same is claimed in any of the ways defined by sub-clauses *a*, *b*, *c* and *d*, above mentioned, and in applying said sub-clauses, they shall be read with the words "owner of" and the words "on the premises" omitted therefrom.

A levy can not be made on goods of third persons where person assessed, or owner of the property assessed is not in possession of the goods.

Goods in the possession of the person liable to pay the taxes for the purpose only of storing or warehousing are not liable to be levied on.

Goods in the hands of an assignee of a bankrupt are liable only for the taxes of the insolvent estate.

Formerly where a ratepayer resident within a municipality owned several properties, his goods were liable to seizure for taxes on any and all properties, but now the goods can be seized only on the property in respect of which the taxes are due as far as real property tax is concerned. But, as above mentioned, his goods wherever found within the county can be seized for personal property assessment. This would apply to income tax.

The same exemptions that are allowed from seizure for debt are also allowed from seizure for taxes, and the person whose goods are seized has

the right to select out of a greater number the goods which are exempt.

The collector can seize before the fourteen days have expired, if he makes affidavit showing that he has good reason to believe that the goods will be removed from the municipality before the expiry of the fourteen days.

Taxes may be recovered by an action at law as for debt as well as by the other methods prescribed.

The collector must make returns to the treasurer weekly in towns and villages, and every two weeks in townships.

The roll is to be returned to the treasurer on or before the fourteenth day of December, but the time for return may be extended by the council to not later than 1st February.

It is also provided that the collector or some other person may be authorized by resolution of the council to continue the collection, but notwithstanding this the above dates are compulsory for return of the roll.

A city may enlarge the time for return to any time.

The taxes which the collector cannot collect are returned by him as uncollectible to the treasurer. They are classified as "non-resident," or "not sufficient property to distrain," or "instructed by council not to collect," and when so returned they become a lien on the land assessed.

X.—*Arrears of Taxes.*

The treasurer of the county, city or town furnishes to the clerk of the local municipality a list of lands in respect of which any taxes have been in arrear for the three years next preceding the 1st of

January, such list to be furnished before the 1st of February.

The clerk keeps the list in his offices open to inspection, and delivers the same to the assessor. The assessor must ascertain if the lands are occupied or built upon or are incorrectly described, and he must notify the occupants or owners (in the assessment notices) that the lands are liable to be sold for taxes. He must also make certain entries in the roll, and in returning it to the clerk must attach a certificate in the following form :—

I do certify that I have examined all the lots in this list named, and that I have entered the names of all the occupants thereon, as well as the names of the owners thereof, when known ; and that all the entries relative to each lot are true and correct to the best of my knowledge and belief.

The clerk must certify to the treasurer such lands as have become occupied or built upon. The treasurer must before 15th September return to the clerk an account of the taxes due on each lot so occupied or built upon, and the clerk must insert such account in the collector's roll. If there is not sufficient distress on such lands, the collector makes return of the fact in his roll, and the treasurer of the local municipality must furnish before 8th April to the county treasurer a statement of all unpaid taxes and school rates. The county treasurer is not bound to receive such statement after April 8th.

In case it is found by the statement that the arrears of taxes upon the occupied lands of non-residents or any part thereof, remain in arrear, such land shall be liable to be sold for such arrears, and shall be included in the next or ensuing list of lands to be sold, notwithstanding that the same

may be occupied in the year when such sale takes place; and such arrears need not again be placed upon the collector's roll. Clerks and assessors are liable to severe penalties for failure to perform the different duties prescribed.

The treasurer is not to receive any part of the taxes, but take only the whole, unless the land is subdivided. This rule applies now only after the lands are advertised for sale, there being an amendment passed in 1899 which provides that before they are advertised the treasurer may receive from time to time payments on account of arrears of taxes.

If lands are found not to have been assessed in any year, the clerk, on the direction of the council, shall enter such land on the collector's roll next prepared by him, or on the non-resident roll, as the case may be. The valuation must be the average valuation of the three previous years. If it has not been assessed for the said three years, then the assessor for the current year, on being requested by the clerk, must certify to a valuation. There is an appeal from such valuation to the council.

The county treasurer may correct clerical errors.

In cities having a population of 100,000 or more, if, at the balance to be made on the first day of May in every year, it appears that there are any arrears due upon any parcel of land, the treasurer shall add to the whole amount then due the legal rate of interest, but in every municipality where by by-law taxes are payable by instalments, and a percentage has been added to such taxes by reason of default in the payment of any instalment, the treasurer shall add to any balance

remaining unpaid upon the first day of May in each year the legal rate of interest, less whatever has been already added by reason of default.

The treasurer may issue his warrant to the collector to collect taxes out of goods found on lands of non-residents.

Unpatented lands are liable to taxation from the date of location, but subject to the rights of the Crown.

XI.—*Sale of Lands for Taxes.*

Where a portion of the tax on any land has been due for and in the third year or for more than three years preceding the current year, a levy may be made under the warrant of the warden or mayor to the treasurer. In cities and towns and other local municipalities having power to sell lands for non-payment of taxes, the treasurer may add arrears accruing due after the return.

The term of three years may be extended by by-law of a county, city or town.

The treasurer advertises the lands, giving a list showing a statement of the proportion of costs against each lot, distinguishing lands which are patented, unpatented or under lease or license of occupation from the Crown. The list is to be published four weeks in the Ontario Gazette and once a week for thirteen weeks in a newspaper in the county.

In cities, instead of publishing the list of taxes, the treasurer may publish such list in the Ontario Gazette only, and advertise in two city newspapers a notice that copies of such lists are prepared in his office, and that such list is published in certain issues of the Gazette, and that in default of payment the lands will be sold.

The day of sale for taxed land must be more than ninety-one days after first publication of list.

Notice is to be posted up on the court house three weeks before sale.

A county council may by by-law divide the county into districts for the purpose of holding tax sales.

If no bidders appear at the time appointed, the sale may be adjourned.

The mode of selling lands for taxes is to "sell by public auction so much of the land as is sufficient to discharge the taxes and all lawful charges," etc. Such part as the treasurer considers best for the owner to sell must be sold first.

When any land does not sell for the full amount of the taxes, the sale is adjourned for not less than a week nor more than three months, advertising being in the local newspaper. At the adjourned sale the treasurer sells the land for any sum he can realize, but the owner cannot redeem the land by paying only the amount realized, if such amount is less than taxes. He must pay taxes, costs and ten per cent.

The municipality may at the adjournment sale purchase land for taxes if the price offered is less than the arrears, and provided that the municipality has given notice of its intention to buy.

A municipality purchasing lands at tax sale must resell within seven years.

The Free Grants Act limits the amount of land which a locatee can take to two hundred acres, and a purchaser at tax sale cannot buy more free grant lands than this quantity.

There must be at least $10.00 taxes due on free grant unpatented lands before they are sold, and unimproved free grant lands cannot be sold.

In all classes of unpatented lands the purchaser at tax sale acquires them subject to the right of the Crown.

The same rule applies to the sale of interest of lessee or tenant of municipal property, the rights of the municipality being protected, the purchaser buying only the leasehold rights.

Where the purchaser fails to pay the purchase money, the treasurer shall forthwith again put up the property for sale.

The purchaser gets a certificate from the treasurer entitling him to a deed of conveyance after a year has expired. He can protect from spoliation or waste, but he shall not knowingly permit any person to cut timber or otherwise injure the land, nor shall he do so himself. He may use the land without deteriorating its value. If he should so use it and the owner redeems it, the tax sale purchaser will be liable for the value of such use.

The purchaser is not liable for damages done without his knowledge to the property while the certificate is in force.

For the purpose of getting a proper description of the lands sold the treasurer may make search in the Registry Office and pay $1.00 to a surveyor for a description. This charge he may collect from the purchaser or the party redeeming the land.

The land may be redeemed within one year (exclusive of day of sale) by the owner, his heirs, or any other person. Payment is to be made to the treasurer.

If the land is not redeemed, the purchaser or any one claiming under him can, by paying the treasurer $1.00, procure a deed in duplicate of the land. The purchaser can have included in one

deed any number of lots bought by him. The deed must be registered within eighteen months after the sale, otherwise the owner may convey the land to some one else and so the purchaser would lose his priority.

If any tax is due and the purchaser has received the deed, the sale is binding on the former owner of the lands.

The sale must be questioned within two years from the date of the deed in any case. The wording of the Act would, as to this, make it possibly appear that the date of the auction sale and not of the deed is here meant, but judicial decisions declare that it is the date of the deed that governs.

In the preceding two paragraphs general principles are stated, but there arise such a variety and complexity of points as to tax sales and deeds, that in particular cases the assistance of a professional man is required. It would take too much space here to deal in detail with these matters.

XII.—*Borrowing on Credit of Arrears of Taxes.*

The council of any city, town or other local municipality having power to sell lands for non-payment of taxes, may, from time to time without the assent of the ratepayers, by by-law authorize the mayor or other head of the municipality to issue, under the corporate seal, upon the credit of the taxes in arrear in such city, town or other such municipality, debentures not later than eight years after the date thereof, and for sums not less than $100.00 each, so that the whole of the debentures at any time issued and unpaid do not exceed one half of all arrears then due and owing upon the land in the city, town or other such municipality,

together with the moneys standing to the credit of the special fund hereinafter mentioned.

Such debentures shall be negotiated by the mayor or other head of the municipality and treasurer, and all moneys received in payment of the taxes upon the security of which such debentures are issued, shall be set apart as a special fund out of which to pay the debentures and interest thereon.

If at any time there is not to the credit of such special fund sufficient money to redeem the debentures due and accrued interest, such debentures shall be payable out of the general funds of the city, town or other such municipality as aforesaid, and the payment thereof may be enforced in the same manner as is by law provided in the case of other debentures.

XIII.—*Arrears of Taxes in New Municipalities.*

On the incorporation of a town the county Treasurer is to transmit list of arrears to the town treasurer, but shall not include in such list any lot then advertised for sale for taxes.

In cases where a new municipality is formed from two or more municipalities, or portion of two or more municipalities situated in different counties, the collection of arrears of taxes due at the time of formation shall be made by the treasurer of the county in which the new municipality is situate, if the new municipality is a township or village, or if the new municipality is a town, by the treasurer of such town ; and for the purpose of enabling him to make the collection, the treasurer or the treasurers of the other county or counties from which any portion of the new municipality is

detached, shall immediately, upon the formation thereof, make out lists of the arrears of taxes then due in their respective portions, and transmit the same to the treasurer of the county in which the new municipality is situate, or of the town (as the case may be); and where a new municipality is formed from two or more municipalities situate in any one county, the treasurer shall keep a separate account for such new municipality.

The treasurer and warden of the county in which the new municipality lies, or the mayor of the new municipality, if it is a town, shall perform the duties and exercise the powers incidental to the sale proceedings. If the lands have been advertised for sale previous to the formation of the new municipality, the sale shall be completed as if the new municipality had not been formed.

There are also special provisions dealing with other conditions in the case of separation.

XIV.—*Non-Resident Land Fund.*

A county council may establish a separate fund to be called "Non-Resident Land Fund," into which are to be paid all taxes received by the county treasurer from non-resident lands. The county council may borrow money on the credit of this fund for eight years or less, the extent of two-thirds the amount represented by the arrears of taxes and the moneys in the hands of the treasurer on account of said fund. The assent of the ratepayers is not necessary.

The fund, and any sum so to be borrowed on it, is to be distributed among the municipalities of the county.

In case of deficiency in the non-resident land

fund at any time, the interest on the debentures may be paid out of the general fund.

An annual statement of the fund certified by the auditors is to be submitted to the county council at the first session in January, and a copy of the report is to be transmitted by the warden to the provincial secretary.

XV.—*Responsibility of Officers.*

Every treasurer and collector must give a bond of suretyship with two sureties. A guarantee company may be accepted instead of the two sureties.

Failure on the part of any officer to perform his duties involves a penalty not exceeding $100.00.

If there are two or more assessors and one or more fail to act, then the remaining assessors or assessor can act, and shall on the roll report the delinquency of the other or others. The council may appoint a new assessor to fill any vacancy.

In regard to frauds, any officer guilty is liable to a penalty not exceeding $200.00, and this is the minimum for unjust or fraudulent assessment.

An assessor failing to complete his roll on or before 1st September is liable to a penalty of $200.00, the person suing for the penalty to get one-half.

There is a summary remedy possessed by the treasurer to compel the collector to pay over moneys. He simply issues a warrant to the sheriff who acts upon the warrant the same as he would on an execution.

The same method of procedure applies when the treasurer of a local municipality fails to pay over to the county treasurer. This is in addition to other ordinary remedies.

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